

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Financial Report

Year Ended December 31, 2012

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 10 2013

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INDEPENDENT AUDITOR'S REPORT

The Honorable William K "Bill" Fontenot, President
 and Members of the Parish Council
 St Landry Parish Government
 Opelousas, Louisiana

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We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St Landry Parish Government, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Parish's primary government as listed in the table of contents

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in

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the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion

The financial statements referred to above include only the primary government of St. Landry Parish Government, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the Parish's legal entity, as well as, seven component units, including those for which the Parish maintains financial records. The financial statements do not include financial data for the Parish's other legally separate component units. Accounting principles generally accepted in the United States of America require financial data for the Parish's legally separate component units to be reported with the financial data of the Parish's primary government. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the government-wide financial statements has not been determined.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion" paragraph, the financial statements referred to above do not present fairly the financial position of the reporting entity of St. Landry Parish Government, as of December 31, 2012, or the changes in financial position thereof for the year then ended. In accordance with accounting principles generally accepted in the United States of America, St. Landry Parish Government, has issued separate reporting entity financial statements for which we have issued our report dated June 17, 2013.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of St. Landry Parish Government, as of December 31, 2012, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 41 – 44 be presented to supplement the basic financial statements. Such mission information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis that accounting Principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise St. Landry Parish Government's basic financial statements. The budgetary comparison schedules and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The budgetary comparison schedules, combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules, combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2013, on our consideration of the City of Abbeville, Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Landry Parish Government's internal control over financial reporting and compliance.

Dannall, Sikes, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 17, 2013

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Net Position
December 31, 2012

	Governmental Activities	Component Units	Total
ASSETS			
Current assets			
Cash and interest-bearing deposits	\$ 2,519,840	\$ 1,594,973	\$ 4,114,813
Receivables, net	5,169,800	480,118	5,649,918
Prepaid expenditures	33,764	-	33,764
Due from agency funds	164,612	-	164,612
Due from component units	922	-	922
Due from other governments	144,730	-	144,730
Due from primary government	-	6,389	6,389
Total current assets	<u>8,033,668</u>	<u>2,081,480</u>	<u>10,115,148</u>
Noncurrent assets.			
Capital assets, net	<u>9,769,154</u>	<u>2,611,494</u>	<u>12,380,648</u>
Total assets	<u>17,802,822</u>	<u>4,692,974</u>	<u>22,495,796</u>
LIABILITIES			
Current liabilities			
Accounts payable	947,718	171,157	1,118,875
Accrued expenses	164,476	-	164,476
Bonds payable	220,000	80,000	300,000
Accrued interest	6,567	23,077	29,644
Deferred revenue	5,437	-	5,437
Compensated absences	101,881	5,301	107,182
Due to agency funds	75,000	-	75,000
Due to component units	6,389	-	6,389
Due to primary government	-	922	922
Due to other government	10,000	-	10,000
Total current liabilities	<u>1,537,468</u>	<u>280,457</u>	<u>1,817,925</u>
Noncurrent liabilities			
Claims payable	171,605	-	171,605
Bonds payable	118,000	1,260,000	1,378,000
Total noncurrent liabilities	<u>289,605</u>	<u>1,260,000</u>	<u>1,549,605</u>
Total liabilities	<u>1,827,073</u>	<u>1,540,457</u>	<u>3,367,530</u>
NET POSITION			
Invested in capital assets, net of related debt	9,769,154	1,271,494	11,040,648
Restricted for debt service	32,732	-	32,732
Restricted - other	647,974	-	647,974
Unrestricted	5,525,889	1,881,024	7,406,913
Total net position	<u>\$ 15,975,749</u>	<u>\$ 3,152,517</u>	<u>\$ 19,128,266</u>

The accompanying notes are an integral part of the basic financial statements

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Activities
Year Ended December 31, 2012

Activities	Expenses	Program Revenues		
		Fees, Fines and Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 4,377,907	\$ 938,336	\$ 16,111	\$ -
Public safety	1,808,286	221,861	556,534	183,418
Public works	6,794,626	90,998	2,742,220	-
Health and welfare	1,062,006	25,462	-	-
Interest on long-term debt	13,431	-	-	-
Total governmental activities	<u>14,056,256</u>	<u>1,276,657</u>	<u>3,314,865</u>	<u>183,418</u>
Component Units				
Tourist Commission	435,539	-	-	-
Criminal Court	172,199	177,051	-	-
Workforce Investment Board	3,802,354	-	3,797,446	-
Ag Arena Authority	22,571	12,512	-	-
Registrar of Voters	42,749	-	-	-
Fire Protection District No 6	223,161	-	-	-
Historical Development Commission	250	-	-	-
Total component unit activities	<u>4,698,823</u>	<u>189,563</u>	<u>3,797,446</u>	<u>-</u>
Total	<u>\$ 18,755,079</u>	<u>\$ 1,466,220</u>	<u>\$ 7,112,311</u>	<u>\$ 183,418</u>

General revenues

Taxes -

Property taxes - general

Hotel/motel tax

4% slot tax

Video poker

Severance tax

Insurance premium tax

Alcohol tax

Royalties, commissions and fees

2% fire insurance rebate

Payments in lieu of taxes

Grants and contributions not restricted to
specific programs -

State sources

Interest and investment earnings

Special item - sales tax allocation (solid waste)

Miscellaneous

Total general revenues and transfers

Change in net position

Residual equity transfer - Road District # 4

Net position - December 31, 2011

Net position - December 31, 2012

Net (Expense) Revenues and
Changes in Net Assets

Governmental Activities	Component Units	Total
\$ (3,423,460)	\$ -	\$ (3,423,460)
(846,473)	-	(846,473)
(3,961,408)	-	(3,961,408)
(1,036,544)	-	(1,036,544)
<u>(13,431)</u>	<u>-</u>	<u>(13,431)</u>
<u>(9,281,316)</u>	<u>-</u>	<u>(9,281,316)</u>
-	(435,539)	(435,539)
-	4,852	4,852
-	(4,908)	(4,908)
-	(10,059)	(10,059)
-	(42,749)	(42,749)
-	(223,161)	(223,161)
-	(250)	(250)
-	<u>(711,814)</u>	<u>(711,814)</u>
<u>\$ (9,281,316)</u>	<u>\$ (711,814)</u>	<u>\$ (9,993,130)</u>
\$ 4,128,176	\$ 321,068	\$ 4,449,244
167,841	521,532	689,373
1,785,318	47,547	1,832,865
511,478	-	511,478
1,025,084	-	1,025,084
280,503	-	280,503
15,181	-	15,181
262,747	-	262,747
292,475	-	292,475
47,122	-	47,122
533,910	39,371	573,281
6,444	1,870	8,314
83,750	-	83,750
<u>488,376</u>	<u>17,522</u>	<u>505,898</u>
<u>9,628,405</u>	<u>948,910</u>	<u>10,577,315</u>
347,089	237,096	584,185
119,307	-	119,307
<u>15,509,353</u>	<u>2,915,421</u>	<u>18,424,774</u>
<u>\$ 15,975,749</u>	<u>\$ 3,152,517</u>	<u>\$ 19,128,266</u>

The accompanying notes are an integral part of the basic financial statements

FUND FINANCIAL STATEMENTS (FFS)

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Balance Sheet
Governmental Funds
December 31, 2012

ASSETS	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund
Cash and interest-bearing deposits	\$ 855,548	\$ 325,094	\$ 240,024
Receivables	2,249,404	126,774	1,201,080
Prepaid items	22,355	7,482	3,927
Due from other funds	513,277	-	110,463
Due from agency funds	29,825	131,209	-
Due from component units	922	-	-
Due from other governments	139,730	5,000	-
Total assets	<u>\$ 3,811,061</u>	<u>\$ 595,559</u>	<u>\$ 1,555,494</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 224,623	\$ 34,545	\$ 39,217
Accrued expenditures	164,476	-	-
Deferred revenue	-	-	-
Due to agency funds	75,000	-	-
Due to other funds	147,486	311,809	69,964
Due to component units	6,389	-	-
Due to other government	10,000	-	-
Total liabilities	<u>627,974</u>	<u>346,354</u>	<u>109,181</u>
Fund balances			
Nonspendable			
Prepays	22,355	7,482	3,927
Restricted for:			
Other general government	-	-	-
Public works	-	241,723	-
Prisoner expense and jury witness	353,445	-	-
Judicial expenses	42,791	-	-
Public safety	-	-	-
Economic development	-	-	-
Health and welfare	-	-	1,442,386
General contingencies	250,000	-	-
Capital projects	-	-	-
Debt service	-	-	-
Assigned to			
Road and drainage	25,236	-	-
Special events	1,838	-	-
Finance and administration	182,882	-	-
Public works	139,783	-	-
Judicial expenses	162,121	-	-
Public safety	44,650	-	-
Unassigned	1,957,986	-	-
Total fund balances	<u>3,183,087</u>	<u>249,205</u>	<u>1,446,313</u>
Total liabilities and fund balances	<u>\$ 3,811,061</u>	<u>\$ 595,559</u>	<u>\$ 1,555,494</u>

Airport Maintenance Fund	LCDBG Disaster Recovery Fund	Jail Tax Construction Fund	Other Governmental Funds	Total Governmental Funds
\$ 72,659	\$ 21	\$ 181,151	\$ 845,343	\$ 2,519,840
85,331	193,665	-	1,313,546	5,169,800
-	-	-	-	33,764
-	-	100,000	95,820	819,560
3,578	-	-	-	164,612
-	-	-	-	922
-	-	-	-	144,730
<u>\$ 161,568</u>	<u>\$ 193,686</u>	<u>\$ 281,151</u>	<u>\$ 2,254,709</u>	<u>\$ 8,853,228</u>
\$ 87,967	\$ 193,665	\$ 248,528	\$ 119,173	\$ 947,718
-	-	-	-	164,476
5,437	-	-	-	5,437
-	-	-	-	75,000
1,828	-	-	288,473	819,560
-	-	-	-	6,389
-	-	-	-	10,000
<u>95,232</u>	<u>193,665</u>	<u>248,528</u>	<u>407,646</u>	<u>2,028,580</u>
-	-	-	-	33,764
66,336	-	-	227,748	294,084
-	21	-	915,292	1,157,036
-	-	-	-	353,445
-	-	-	-	42,791
-	-	-	558,526	558,526
-	-	-	110,182	110,182
-	-	-	-	1,442,386
-	-	-	-	250,000
-	-	32,623	2,583	35,206
-	-	-	32,732	32,732
-	-	-	-	25,236
-	-	-	-	1,838
-	-	-	-	182,882
-	-	-	-	139,783
-	-	-	-	162,121
-	-	-	-	44,650
-	-	-	-	1,957,986
<u>66,336</u>	<u>21</u>	<u>32,623</u>	<u>1,847,063</u>	<u>6,824,648</u>
<u>\$ 161,568</u>	<u>\$ 193,686</u>	<u>\$ 281,151</u>	<u>\$ 2,254,709</u>	<u>\$ 8,853,228</u>

The accompanying notes are an integral part of the basic financial statements

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2012

Total fund balances for governmental funds at December 31, 2012	\$	-
Total net position reported for governmental activities in the statement of net position is different because		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land and CIP	\$	499,243
Buildings and improvements, net of \$10,356,735 accumulated depreciation		4,133,829
Equipment, furniture, and fixtures, net of \$2,777,947 accumulated depreciation		1,287,688
Improvements other than buildings, net of \$2,530,052 accumulated depreciation		3,812,002
Vehicles, net of \$184,983 accumulated depreciation		36,392
		9,769,154
Compensated absences payable	(101,881)	
Claims payable	(171,605)	
Accrued interest payable	(6,567)	
Bonds payable	<u>(338,000)</u>	
		<u>(618,053)</u>
Total net position of governmental activities at December 31, 2012	\$	<u>9,151,101</u>

The accompanying notes are an integral part of the basic financial statements

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2012

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund
Revenues			
Ad valorem tax	\$ 1,658,772	\$ -	\$ 1,177,744
Alcohol tax	16,181	-	-
Slot tax	-	1,737,920	-
Royalties, commissions and franchise fees	244,058	-	-
Fines, fees, and forfeits	639,890	-	-
Licenses and permits	325,814	-	-
Federal grants	441,001	44,056	-
Intergovernmental revenues -			
State revenues			
Parish transportation funds	-	812,348	-
State revenue sharing (net)	115,155	-	43,168
Severance tax	1,025,084	-	-
2% fire insurance rebate	292,475	-	-
Insurance premium tax	280,503	-	-
Video poker	511,478	-	-
Solid waste commission	83,750	-	-
Use of money and property	2,342	434	969
Other revenues	<u>409,014</u>	<u>14,503</u>	<u>124,041</u>
Total revenues	<u>\$ 6,045,517</u>	<u>\$ 2,609,261</u>	<u>\$ 1,345,922</u>
Expenditures			
Current -			
General government	\$ 4,136,689	\$ -	\$ -
Public safety	811,464	-	-
Public works	631,669	2,614,673	-
Health and welfare	-	-	1,024,271
Capital outlay	275,291	13,636	47,516
Debt service -			
Principal retirement	68,000	-	-
Interest and fiscal charges	<u>8,581</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>5,931,694</u>	<u>2,628,309</u>	<u>1,071,787</u>
Excess (deficiency) of revenues over expenditures	<u>113,823</u>	<u>(19,048)</u>	<u>274,135</u>
Other financing sources (uses)			
Administrative fees	191,094	(34,854)	(53,837)
Operating transfers in	702	61,097	-
Operating transfers out	<u>(100,300)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>91,496</u>	<u>26,243</u>	<u>(53,837)</u>
Net changes in fund balance	205,319	7,195	220,298
Equity transfers	-	-	-
Fund balances, beginning	<u>2,977,768</u>	<u>242,010</u>	<u>1,226,015</u>
Fund balances, ending	<u>\$ 3,183,087</u>	<u>\$ 249,205</u>	<u>\$ 1,446,313</u>

Airport Maintenance Fund	LCDBG Disaster Recovery Fund	Jail Tax Construction Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 1,291,660	\$ 4,128,176
-	-	-	-	16,181
47,398	-	-	-	1,785,318
-	-	-	-	244,058
109,006	-	-	3,670	752,566
-	-	-	-	325,814
307,828	1,551,421	-	677,403	3,021,709
-	-	-	-	812,348
-	-	-	77,302	235,625
-	-	-	-	1,025,084
-	-	-	-	292,475
-	-	-	-	280,503
-	-	-	-	511,478
-	-	-	-	83,750
52	-	1,035	1,861	6,693
<u>1,893</u>	<u>-</u>	<u>-</u>	<u>293,721</u>	<u>843,172</u>
<u>\$ 466,177</u>	<u>\$ 1,551,421</u>	<u>\$ 1,035</u>	<u>\$ 2,345,617</u>	<u>\$ 14,364,950</u>
\$ 141,591	\$ -	\$ -	\$ 18,247	\$ 4,296,527
-	448,094	-	307,022	1,566,580
-	1,103,825	-	1,007,754	5,357,921
-	-	-	-	1,024,271
292,995	-	908,404	707,363	2,245,205
-	-	-	150,000	218,000
-	-	-	<u>11,141</u>	<u>19,722</u>
<u>434,586</u>	<u>1,551,919</u>	<u>908,404</u>	<u>2,201,527</u>	<u>14,728,226</u>
<u>31,591</u>	<u>(498)</u>	<u>(907,369)</u>	<u>144,090</u>	<u>(363,276)</u>
-	-	-	(64,008)	38,395
216	498	-	165,036	227,549
<u>(702)</u>	<u>-</u>	<u>-</u>	<u>(126,547)</u>	<u>(227,549)</u>
<u>(486)</u>	<u>498</u>	<u>-</u>	<u>(25,519)</u>	<u>38,395</u>
31,105	-	(907,369)	118,571	(324,881)
-	-	-	119,307	119,307
<u>35,231</u>	<u>21</u>	<u>939,992</u>	<u>1,609,185</u>	<u>7,030,222</u>
<u>\$ 66,336</u>	<u>\$ 21</u>	<u>\$ 32,623</u>	<u>\$ 1,847,063</u>	<u>\$ 6,824,648</u>

The accompanying notes are an integral part of the basic financial statements

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Reconciliation of Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2012

Total net changes in fund balances at December 31, 2012 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (324,881)
--	--------------

The change in net assets reported for governmental activities in the statement of activities is different because

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 1,330,597	
---	--------------	--

Depreciation expense for the year ended December 31, 2012	<u>(869,519)</u>	461,078
---	------------------	---------

Governmental funds report bonded debt repayments as expenditures. However, those expenditures do not appear in the statement of activities since the payments are applied against the bond payable balance on the statement of net position.

218,000

Excess of compensated absences accrued over amounts paid	(13,399)
--	----------

Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis

6,291

Total changes in net position at December 31, 2012 per Statement of Activities	<u>\$ 347,089</u>
--	-------------------

The accompanying notes are an integral part of the basic financial statements

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Net Position
Fiduciary Funds
December 31, 2012

	Agency Funds	
	Adjudicated Property Fund	Racino Fund
ASSETS		
Cash, including time deposits	\$ 34,325	\$ 19,884
Receivables	-	248,503
Due from other funds	75,000	-
Due from other governments	<u>20,000</u>	<u>-</u>
	<u>\$ 129,325</u>	<u>\$ 268,387</u>
LIABILITIES		
Due to other funds	\$ -	\$ 164,612
Due to other governments	<u>129,325</u>	<u>103,775</u>
Total liabilities	<u>\$ 129,325</u>	<u>\$ 268,387</u>

The accompanying notes are an integral part of the basic financial statements

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the St Landry Parish Government are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Parish's accounting policies are described below.

A. Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary Government -

The St Landry Parish Home Rule Charter Commission has proposed, and the electors have adopted, under the authority of Article VI, Section 5 of the Louisiana Constitution of 1974, a home rule charter which shall be known as the president-council form of government and shall, replace the previously existing police jury form of government. This form of government shall consist of an elected parish president, who will be its chief executive officer and head of the parish government's executive branch and an elected council, which shall constitute the legislative branch of the government consisting of thirteen members elected from single member districts for four-year terms.

The St Landry Parish Government is a governmental subdivision of the State of Louisiana, and as provided by the home rule charter, is authorized to exercise any power and perform any function necessary or requisite for proper management of its affairs.

Component Units –

Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 2 Whether the primary government's governing authority (Parish Council or Parish President) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the primary government and the potential component unit
- 4 Imposition of will by the primary government on the potential component unit
- 5 Financial benefit/burden relationship between the primary government and the potential component unit

Based on the above criteria, the Parish Government has determined that the following organizations are component units and should be part of the financial reporting entity

Agricultural Arena Authority
Community Action Agency
Workforce Investment Board
Bayou Mallet and Plaquemine Gravity Drainage District No 10
Bayou Plaquemine Gravity Drainage District No 12
Bellevue and Coulee Croche Gravity Drainage District No 20
Consolidated Gravity Drainage District No. 1 of Ward 3
Coulee Croche Gravity Drainage District No. 22
East St Landry Consolidated Gravity Drainage District No 1
Eunice Gravity District No 9
Faquetique Drainage District No. 1
Gravity Drainage District No 14
Gravity Drainage District No 1 of Ward 2
Lawtell Gravity Drainage District No 11
Prairie Basse Gravity Drainage District No 15
Fire Protection District No 1
Fire Protection District No 2
Fire Protection District No 3
Fire Protection District No 4
Fire Protection District No. 5
Fire Protection District No 6
Fire Protection District No 7
Road District No 4 Commission
Road District No 5 Commission
Road District No 6 Commission
St Landry Parish Historical Development Commission
St Landry Parish Tourist Commission
St Landry Parish Communications District
Twenty-Seventh Judicial District Criminal Court
The First Hospital Service District
Hospital Service District No 1
Hospital Service District No 2
Sewerage District No 1
Solid Waste Disposal Commission

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

South St Landry Library District
St Landry Parish Registrar of Voters
Chataignier Gravity Drainage District
Prairie Rhonde Gravity Drainage District No. 3
Red River, Atchafalaya River & Bayou Boeuf Gravity Drainage
Ward 1 South Gravity Drainage District No 1
St. Landry Waterworks District No 2 (Cankton)
St Landry Waterworks District No 2
St. Landry Waterworks District No 3
Lawtell Water District
Housing Authority of St Landry Parish
District Five Advisory Cemetery Board
Teche Vermilion Fresh Water District Board of Commissioners
St Landry Parish Old City Hall (Market) Commission
St Landry Economic & Industrial Development District
Greater Krotz Springs Port Commission

For financial reporting purposes, the Parish has chosen to issue financial statements of the St Landry Parish Government, primary government, and certain component units, including those whose accounting records are maintained by the Parish. The component units included are the Agricultural Arena Authority, Workforce Investment Board, Fire Protection District No. 6, St Landry Parish Historical Development Commission, Twenty-Seventh Judicial District Criminal Court Fund, the St Landry Parish Tourist Commission, and the St Landry Parish Registrar of Voters. These component units are discretely presented in a separate column in the government-wide financial statements. As such, the accompanying financial statements are not in conformity with generally accepted accounting principles.

B Basis of Presentation

The Parish's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the primary-government and its component units and the fund financial statements (individual major fund and combined nonmajor funds). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide financial statements -

The government-wide financial statements include the statement of net position and the statement of activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. An exception of this general rule is contributions between the primary government and its component units which are reported as external transactions. All of the Parish's activities are

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

considered governmental and as such the statements report the governmental activities of the Parish. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions. The primary government is reported separately from the legally separate component units as detailed in the previous section.

In the government-wide statement of net assets, the amounts are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Parish's net position is reported in three parts - invested in capital assets, net of related debt, restricted net position, and unrestricted net position. The Parish first utilizes restricted resources to finance qualifying activities.

The government-wide statement of activities reports both the gross and net cost of each of the Parish's functions. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The net cost (by function) is normally covered by general revenue (property, sales and use taxes, intergovernmental revenues, investment income, etc.).

The Parish does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds to recover the direct costs of General Fund services provided (finance, personnel, purchasing, etc.). This fee is eliminated by reducing the revenue in the General Fund and the expense in the paying fund because the expense is not a direct expense of the program to which it was charged.

The government-wide focus is more on the sustainability of the Parish as an entity and the change in the Parish's net position resulting from the current year's activities.

Fund financial statements -

The fund financial statements provide information about the Parish's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Parish reports the following major governmental funds

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted in other funds

Road and Bridge Maintenance Fund

The Road and Bridge Maintenance Fund accounts for the maintenance and upkeep of the parish road systems. Major means of financing are provided by the State of Louisiana Parish Transportation Fund, portion of a slot machine tax collected from the Evangeline Downs Racino facility, and grants received from the United States Department of Transportation through, Louisiana Department of Transportation and Development.

Health Unit Maintenance Fund

The Health Unit Maintenance Fund accounts for the maintenance of several health units which provide health and welfare services to the citizens of the parish. Major means of financing are provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

Jail Tax Construction Fund

The Jail Tax Construction Fund accounts for the accumulation of monies for the Parish jail renovations.

Airport Maintenance Fund

The Airport Maintenance Fund accounts for funding provided to operate and maintain the St. Landry Parish Airport.

LCDBG – 2007 Street Repair Grant Fund

The LCDBG – 2007 Street Repair Grant Fund accounts for the accumulation of grant monies for various public works and public safety capital projects.

In addition, the Parish reports the following

Agency funds account for assets held by the Parish in a purely custodial capacity. The reporting entity includes two agency funds, adjudicated property fund and Racino fund. Since agency funds are custodial in nature (i.e., assets equal liabilities), they do not involve the measurement of results of operations.

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The emphasis in fund financial statements is on the major funds GASB No 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses) for the determination of major funds The nonmajor funds are combined in a single column in the fund financial statements

C Basis of Accounting

Government-wide financial statements -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows Nonexchange transactions, in which the Parish gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations On an accrual basis, property taxes are recognized in the year for which the taxes are levied Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied

Governmental fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available) "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized to the extent they are matured General capital asset acquisitions are reported as expenditures in governmental funds Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources

D Budget and Budgetary Accounting

The St Landry Parish Government adopts budgets for the General and Special Revenue Funds Budgets are prepared on a modified accrual basis of accounting

The proposed budgets are published in the official journal and made available for public inspection

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The final budget must be adopted by the Parish no later than the last day of the preceding year. The budget should be amended when expenditures in any fund exceed appropriations by 5 percent or more or when actual and projected revenues do not meet appropriated revenues by 5 percent or more.

Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

Formal budgetary integration is not employed as a part of the accounting system, however, routine budget comparisons are made prior to expending funds.

E Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables and payables.

F Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

G Allowance for Authorized Changes

Allowance for authorized changes are recorded to reflect authorized changes in assessed ad valorem taxes.

H Inventory

Inventory items are recorded as expenditures when purchased. There are no significant amounts on hand at year-end.

I Bond discounts/issuance costs

In governmental funds, bond discounts and issuance costs are recognized in the current period. In the government-wide statements, bond discount and issuance costs are deferred and amortized over the terms of the bonds to which such discounts and costs apply.

J Fixed assets

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are reported in the government-wide or fund financial statements.

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide statements -

In the government-wide financial statements, fixed assets are accounted for as capital assets. All capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Prior to January 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets are being accounted for prospectively.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position.

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

	<u>Years</u>
Land improvements	20 - 30
Buildings and improvements	10 - 40
Furniture and equipment	5 - 20
Infrastructure	20 - 50

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Fund financial statements -

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

K Compensated Absences

For the primary government, full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. Five days of unused annual leave may be carried over from year to year. Full-time employees earn sick leave at the rate of eight days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon separation; however, accumulated sick leave may be applied toward retirement.

For discretely presented component units, full-time employees of the Workforce Investment Board (WIB) earn annual leave at the rate of 12 to 24 days per year, depending upon length of service. Ten days of accumulated annual leave may be carried forward at the end of each year. Full-time employees of WIB earn sick

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

leave at the rate of 15 days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon termination, however, may be credited toward retirement.

In the government-wide statements, accumulated unpaid vacation leave and associated related costs are accrued when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. In accordance with GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," no compensated absences liability is recorded in the governmental fund financial statements.

L Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds payable, equipment notes payable, certificates of indebtedness, paving certificates, and estimated claims payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

M Equity classifications

Government-wide statements -

Equity is classified as net assets and displayed in three components:

- a Invested in capital assets, net of related debt - Consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by the outstanding balances of any bonds, certificates of indebtedness, paving certificates, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b Restricted net position — Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- c Unrestricted net position - All other net positions that do not meet the definition of "restricted" or "invested in capital assets, net of related debt "

Fund financial statements -

Governmental fund equity is classified as fund balance GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions* defines fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash
- Restricted This classification includes amounts for which constraints have been placed on the use of resources are either
 - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or
 - Imposed by law through constitutional provisions or enabling legislation

Management has classified fund balances for public safety, public works, capital projects, health unit, and economic development, as being restricted due to the constraints placed on the use of the money contributed by its grantors and collected on ad valorem tax assessments Fund balance for debt service has been classified as restricted due to the constraints placed on the use of money for principal and interest payments in accordance with debt agreements Fund balances for judicial expenses, along with, prisoner and jury witness have been classified as restricted due to constraints placed on the use of money collected on certain court costs and filing and judicial fees. Fund balance for general contingencies has been classified as restricted to satisfy minimum balance requirements for contingency spending

- Committed This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the St Landry Parish Government's Council, which is the Parish's highest

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

level of decision-making authority. These amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council did not have any committed resources as of year-end.

- **Assigned** This classification includes amounts that are constrained by the Council's intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by the St Landry Parish Government's (1) Council, (2) its finance committee, or (3) an official, such as the Parish President, to which the Council has delegated the authority to assign amounts to be used for a specific purpose.
- **Unassigned** This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the St Landry Parish Government will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, the St Landry Parish Government's management reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

N Interfund Transfers

Permanent reallocation of resources between funds of the primary government are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual funds have been eliminated.

O Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P Change in Accounting Principle

The Parish adopted GASB Statement No 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*

GASB Statement No 63 introduced and defined deferred outflows of resources and deferred inflows of resources as consumption and an acquisition, respectively, of net assets by the government that is applicable to a future reporting period. It also identifies net position, rather than net assets, as the residual of all elements presented in a statement of net position

Q Subsequent Events

We have evaluated events subsequent to the balance sheet through June 17, 2013, the date the financial statements were available to be issued

NOTE 2 CASH AND CASH EQUIVALENTS

Under state laws, the Parish may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Parish may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana, the state sponsored investment pool and mutual funds consisting solely of government backed securities

At December 31, 2012, the Parish has cash and interest-bearing deposits (book balances) totaling \$4,216,043 as follows

	<u>Demand Deposits</u>
Primary Government	\$ 2,519,840
Agency Funds	101,230
Component Units	<u>1,594,973</u>
	<u>\$ 4,216,043</u>

These deposits are stated at cost, which approximates market. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 2 CASH AND CASH EQUIVALENTS (Continued)

Deposit balances (bank balances) at December 31, 2012, are as follows

Bank balances	<u>\$ 4,457,985</u>
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At December 31, 2012, the deposits are secured as follows:

Federal deposit insurance	\$ 250,000
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Pledged securities (Category 3)	<u>1,013,120</u>
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Total	<u>\$ 1,263,120</u>
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Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Parish's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 RECEIVABLES

The following is a summary of receivables at December 31, 2012.

Class of Receivables	Primary Government			Total	Component Units
	General Fund	Special Revenue Funds	Capital Project Funds		
Ad valorem taxes, net	\$ 1,623,531	\$ 2,409,702	\$ -	\$ 4,033,233	\$ 301,385
Intergovernmental					
Federal	74,675	-	193,665	268,340	133,292
State	399,961	98,164	-	498,125	64,790
Other	<u>151,237</u>	<u>218,865</u>	<u>-</u>	<u>370,102</u>	<u>-</u>
Total	<u>\$ 2,249,404</u>	<u>\$ 2,726,731</u>	<u>\$ 193,665</u>	<u>\$ 5,169,800</u>	<u>\$ 499,467</u>

NOTE 4 DEFICIT FUND BALANCES

The Following individual funds had deficit fund balances as of December 31, 2012

Special revenue funds

Sub road district 1 of road district 11-A	\$ (301)
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Sub road district 2 of road district 11-A	<u>(1,046)</u>
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Total deficit fund balances	<u>\$ (1,347)</u>
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ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 5 INTERFUND RECEIVABLES/PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$ 544,024	\$ 228,875
Special Revenue Funds		
Road and Bridge Maintenance	131,209	311,809
Airport Maintenance	3,578	1,828
Health Unit Maintenance	110,463	69,964
Jail Maintenance	-	139,639
Delta Grand	-	14,131
Bayou Boeuf and Waxia Drainage District	-	10,000
Road District 12 of Ward 2 Maintenance	-	8,491
Road District 1 of Ward 3 Maintenance	18	10,371
Road District 2 of Ward 1 Maintenance	3,000	-
Sub-Road District -		
No 2 of Road District 11-A of Ward 1 Maintenance	62,012	6,648
No 1 of Road District 3 of Ward 1 Maintenance	187	33,126
No 1 of Road District 11-A Maintenance	-	60,756
Debt Service Funds		
Sub-Road District 1 of Road District 3 of Ward 1 Sinking	30,603	-
Sub-Road District 2 of Road District 11A Sinking	-	2,735
Capital Projects Funds.		
Jail Tax Construction	100,000	-
Sub-Road District 1 of Road District 11A Construction	-	2,576
Agency Funds		
Racino Fund	-	164,612
Adjudicated Property	75,000	-
Component Units		
Criminal Court	6,389	-
Ag Arena Authority	-	922
	<u>\$ 1,066,483</u>	<u>\$ 1,066,483</u>

NOTE 6 PROPERTY TAXES

For the year ended December 31, 2012, property taxes were levied on property with assessed valuations totaling \$679,526,795 and were dedicated as follows

Primary government -

Parishwide taxes

Parish (within incorporated towns and cities)	1 89 mills
Parish (outside incorporated towns and cities)	3 78 mills
Health Unit Maintenance	2 17 mills
Jail maintenance	1.00 mills

District taxes

Road district taxes -

No 12 of Ward 2 Maintenance	5 12 mills
No 1 of Ward 3 Maintenance	10 31 mills

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 6 PROPERTY TAXES (Continued)

Sub-road district taxes -

No 1 of Road District 11-A Maintenance	9 56 mills
No 2 of Road District 11-A Maintenance	8 39 mills
No 1 of Road District 3 of Ward 1 Maintenance	9 57 mills
	<u>51 79</u> mills

Component units -

Fire Protection District No. 6 Maintenance	<u>9 01</u> mills
--	-------------------

NOTE 7 ALLOWANCE FOR AUTHORIZED CHANGES

Taxes receivable are shown, net of allowance for authorized changes. This allowance consists of the amount estimated to be uncollectible at the end of the year and the amount of authorized changes to the tax roll.

The allowance set up in each fund type is as follows:

General Fund	\$ 34,941
Special Revenue Funds	52,522
Component Units	<u>6,652</u>
	<u>\$ 94,115</u>

NOTE 8 CAPITAL ASSETS AND DEPRECIATION

	Balance 01/01/12	Additions	Deletions	Balance 12/31/12
Primary Government				
Governmental activities -				
Capital assets not being depreciated				
Land	\$ 499,243	\$ -	\$ -	\$ 499,243
CIP Buildings	<u>126,577</u>	<u>-</u>	<u>126,577</u>	<u>-</u>
	<u>625,820</u>	<u>-</u>	<u>126,577</u>	<u>499,243</u>
Capital assets being depreciated				
Buildings and improvements	13,380,989	1,109,575	-	14,490,564
Vehicles	214,675	6,700	-	221,375
Equipment, furniture and fixtures	3,724,736	340,899	-	4,065,635
Improvements other than buildings	<u>6,342,054</u>	<u>-</u>	<u>-</u>	<u>6,342,054</u>
	<u>23,662,454</u>	<u>1,457,174</u>	<u>-</u>	<u>25,119,628</u>
Less accumulated depreciation				
Buildings and improvements	(10,128,726)	(228,009)	-	(10,356,735)
Vehicles	(159,708)	(25,275)	-	(184,983)
Equipment, furniture and fixtures	(2,429,727)	(348,220)	-	(2,777,947)
Improvements other than buildings	<u>(2,262,037)</u>	<u>(268,015)</u>	<u>-</u>	<u>(2,530,052)</u>
	<u>(14,980,198)</u>	<u>(869,519)</u>	<u>-</u>	<u>(15,849,717)</u>
Total capital assets being depreciated, net	<u>8,682,256</u>	<u>587,655</u>	<u>-</u>	<u>9,269,911</u>
Governmental activities capital assets, net	<u>\$ 9,308,076</u>	<u>\$ 587,655</u>	<u>\$ 126,577</u>	<u>\$ 9,769,154</u>

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CAPITAL ASSETS AND DEPRECIATION (Continued)

Depreciation was charged to governmental activities of the general government as follows

Finance and administrative	\$ 67,981
Public safety	241,706
Public works	522,097
Health and welfare	<u>37,735</u>
Total governmental activities depreciation expense	<u>\$ 869,519</u>

	Balance 01/01/12	Additions	Deletions	Balance 12/31/12
Component Units *				
Agricultural Arena -				
Governmental activities				
Capital assets being depreciated				
Buildings	\$ 355,572	\$ -	\$ -	\$ 355,572
Less accumulated depreciation				
Buildings	<u>(153,796)</u>	<u>(12,186)</u>	<u>-</u>	<u>(165,982)</u>
Total capital assets being depreciated, net	<u>201,776</u>	<u>(12,186)</u>	<u>-</u>	<u>189,590</u>
Governmental activities capital assets, net	<u>\$ 201,776</u>	<u>\$ (12,186)</u>	<u>\$ -</u>	<u>\$ 189,590</u>

Depreciation was charged to economic development and assistance

\$ 12,186

	Balance 01/01/12	Additions	Deletions	Balance 12/31/12
Component Units *				
Tourist Commission -				
Governmental activities				
Capital assets being depreciated				
Building	\$ 2,061,863	\$ -	\$ -	\$ 2,061,863
Equipment, furniture and fixtures	<u>38,635</u>	<u>52,307</u>	<u>-</u>	<u>90,942</u>
	<u>2,100,498</u>	<u>52,307</u>	<u>-</u>	<u>2,152,805</u>
Less accumulated depreciation				
Building	<u>(51,547)</u>	<u>(51,547)</u>	<u>-</u>	<u>\$ (103,094)</u>
Equipment, furniture and fixtures	<u>(14,070)</u>	<u>(14,124)</u>	<u>-</u>	<u>(28,194)</u>
	<u>(65,617)</u>	<u>(65,671)</u>	<u>-</u>	<u>(131,288)</u>
Total capital assets being depreciated, net	<u>2,034,881</u>	<u>(13,364)</u>	<u>-</u>	<u>2,021,517</u>
Governmental activities capital assets, net	<u>\$ 2,034,881</u>	<u>\$ (13,364)</u>	<u>\$ -</u>	<u>\$ 2,021,517</u>

Depreciation was charged to economic development and assistance

\$ 65,671

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 01/01/12	Additions	Deletions	Balance 12/31/12
Component Units *				
Registrar of Voters -				
Governmental activities				
Capital assets being depreciated				
Vehicles	\$ 25,620	\$ -	\$ -	\$ 25,620
Equipment, furniture and fixtures	83,162	-	-	83,162
Building improvements	<u>33,987</u>	<u>-</u>	<u>-</u>	<u>33,987</u>
	<u>142,769</u>	<u>-</u>	<u>-</u>	<u>142,769</u>
Less accumulated depreciation				
Vehicles	(3,416)	(5,124)	-	(8,540)
Equipment, furniture and fixtures	(45,939)	(8,382)	-	(54,321)
Building improvements	<u>(5,687)</u>	<u>(1,710)</u>	<u>-</u>	<u>(7,397)</u>
	<u>(55,042)</u>	<u>(15,216)</u>	<u>-</u>	<u>(70,258)</u>
Total capital assets being depreciated, net	<u>87,727</u>	<u>(15,216)</u>	<u>-</u>	<u>72,511</u>
Governmental activities capital assets, net	<u>\$ 87,727</u>	<u>\$ (15,216)</u>	<u>\$ -</u>	<u>\$ 72,511</u>
Depreciation was charged elections		<u>\$ 15,216</u>		
	Balance 01/01/12	Additions	Deletions	Balance 12/31/12
Component Units *				
Fire Protection Dist #6 -				
Governmental activities				
Capital assets not being depreciated				
Land	\$ 18,000	\$ -	\$ -	\$ 18,000
CIP Building	<u>13,577</u>	<u>42,462</u>	<u>-</u>	<u>56,039</u>
	<u>31,577</u>	<u>42,462</u>	<u>-</u>	<u>74,039</u>
Capital assets being depreciated				
Buildings	221,855	-	-	221,855
Equipment, furniture and fixtures	204,100	21,944	-	226,044
Improvements other than buildings	<u>50,343</u>	<u>-</u>	<u>-</u>	<u>50,343</u>
	<u>476,298</u>	<u>21,944</u>	<u>-</u>	<u>498,242</u>
Less accumulated depreciation				
Buildings	(56,955)	(5,604)	-	(62,559)
Equipment, furniture and fixtures	(144,235)	(12,938)	-	(157,173)
Improvements other than buildings	<u>(23,702)</u>	<u>(2,517)</u>	<u>-</u>	<u>(26,219)</u>
	<u>(224,892)</u>	<u>(21,059)</u>	<u>-</u>	<u>(245,951)</u>
Total capital assets being depreciated, net	<u>251,406</u>	<u>885</u>	<u>-</u>	<u>252,291</u>
Governmental activities capital assets, net	<u>\$ 282,983</u>	<u>\$ 43,347</u>	<u>\$ -</u>	<u>\$ 326,330</u>
Depreciation was charged to public safety		<u>\$ 21,059</u>		

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 01/01/12	Additions	Deletions	Balance 12/31/12
Component Units *				
Workforce Investment Board -				
Governmental activities				
Capital assets being depreciated				
Equipment, furniture and fixtures	\$ 66,480	\$ -	\$ -	\$ 66,480
	<u>66,480</u>	<u>-</u>	<u>-</u>	<u>66,480</u>
Less accumulated depreciation				
Equipment, furniture and fixtures	(63,697)	(1,237)	-	(64,934)
	<u>(63,697)</u>	<u>(1,237)</u>	<u>-</u>	<u>(64,934)</u>
Total depreciable capital assets, net	<u>2,783</u>	<u>(1,237)</u>	<u>-</u>	<u>1,546</u>
Governmental activities capital assets, net	<u>\$ 2,783</u>	<u>\$ (1,237)</u>	<u>\$ -</u>	<u>\$ 1,546</u>
Depreciation was charged to education		<u>\$ 1,237</u>		

* Information is provided for each component unit that does not issue a separate audit report

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended December 31, 2012

	Primary Government			
	Balance 01/01/12	Additions	Deductions	Balance 12/31/12
General long-term debt				
Compensated absences	\$ 88,482	\$ 101,881	\$ 88,482	\$ 101,881
Estimated liabilities for claims and judgements	171,605	-	-	171,605
Bonds payable	<u>556,000</u>	<u>-</u>	<u>218,000</u>	<u>338,000</u>
Total	<u>\$ 816,087</u>	<u>\$ 101,881</u>	<u>\$ 306,482</u>	<u>\$ 611,486</u>
	Component Units			
	Balance 01/01/12	Additions	Deductions	Balance 12/31/12
General long-term debt				
Compensated absences	\$ 10,254	\$ 5,301	\$ 10,254	\$ 5,301
Bonds payable	<u>1,420,000</u>	<u>-</u>	<u>80,000</u>	<u>1,340,000</u>
Total	<u>\$ 1,430,254</u>	<u>\$ 5,301</u>	<u>\$ 90,254</u>	<u>\$ 1,345,301</u>

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Long-term debt outstanding at December 31, 2012 is comprised of the following

	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Primary Government -				
Bonds payable				
Road district public improvement bonds				
Sub-Rd Dist No 1 of Rd Dist No 11-A	07/03	2013	3 6%	\$ 55,000
Sub-Rd Dist No 1 of Rd Dist No 3 of Wd 1	07/03	2013	3 65%	23,000
Sub-Rd Dist No 2 of Rd Dist No 11-A	07/03	2013	3 4%	<u>45,000</u>
				123,000
Certificate of indebtedness 2008	07/08	2013	4 0 - 5 0%	39,000
Certificate of indebtedness 2009	04/09	2014	3 75 - 4 75%	56,000
Certificate of indebtedness 2011	3/11	2016	3 8 - 4 5%	<u>120,000</u>
Total bonds payable				<u>338,000</u>
Compensated absences				101,881
Estimated liabilities for claims and judgements				<u>171,605</u>
Total primary government				<u>\$ 611,486</u>
Component Units -				
Bonds payable				
St Landry Parish Tourist Commission	1/10	2025	3 75 - 6 50%	\$ 1,340,000
Compensated absences - WIB				<u>5,301</u>
Total component units				<u>\$ 1,345,301</u>

Effective August 1, 2005, the St Landry Parish Government entered into an escrow deposit agreement with a national banking association pursuant to which sufficient funds have been deposited in the amount of \$247,188 in order to effect an in-substance defeasance of Road District No 2 of Ward 1 General Obligation Bonds, Series 1997. The establishment of the irrevocable trust and the resulting in-substance defeasance provided for the removal of the aforementioned bond issue from the financial statements of the St. Landry Parish Government in accordance with the provisions of Chapter 14 of Title 39 of the Louisiana Revised Statutes of 1950, as amended

Effective March 1, 2009, the St Landry Parish Fire Protection District No 6 entered into an escrow deposit agreement with a national banking association pursuant to which sufficient funds have been deposited in the amount of \$261,000 in order to effect an in substance defeasance of Fire Protection District No. 6 General Obligation Bonds, Series 2000 The establishment of the irrevocable trust and the resulting in-substance defeasance provides for the removal of the aforementioned bond issue from the financial statements of the St. Landry Parish Fire Protection District No 6 in accordance with the provisions of Chapter 14 of Title 39 of the Louisiana Revised Statues of 1950, as amended

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

The annual requirements to amortize general obligation and certificates indebtedness as of December 31, 2012, including interest payments of \$17,150 for the primary government and revenue bonds, including interest of \$553,785 for the component units are as follows

Primary Government

Year Ending December 31,	Road District Public Improvement Bonds		Certificate of Indebtedness 2008	
	Principal	Interest	Principal	Interest
2013	\$ 123,000	\$ 1,755	\$ 39,000	\$ 975
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
	<u>\$ 123,000</u>	<u>\$ 1,755</u>	<u>\$ 39,000</u>	<u>\$ 975</u>

Year Ending December 31,	Certificate of Indebtedness 2009		Certificate of Indebtedness 2011	
	Principal	Interest	Principal	Interest
2013	\$ 28,000	\$ 2,590	\$ 30,000	\$ 4,530
2014	28,000	1,330	30,000	3,293
2015	-	-	30,000	2,003
2016	-	-	30,000	674
2017	-	-	-	-
	<u>\$ 56,000</u>	<u>\$ 3,920</u>	<u>\$ 120,000</u>	<u>\$ 10,500</u>

Component Unit *

St Landry Parish Tourist Commission

Year Ending December 31,	Revenue Bonds Series 2010	
	Principal	Interest
2013	\$ 80,000	\$ 70,830
2014	85,000	67,488
2015	85,000	63,960
2016	90,000	60,195
2017	95,000	55,983
2018-2022	530,000	201,765
2023-2027	<u>375,000</u>	<u>33,564</u>
	<u>\$ 1,340,000</u>	<u>\$ 553,785</u>

*Information is provided for each component unit that does not issue a separate audit report

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 10 CRIMINAL COURT

Louisiana Revised Statute 15.571 11 requires that one-half of any balance remaining in the Criminal Court, a component unit, at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 2012, there was a fund balance of \$6,389 in the Criminal Court Fund, therefore, \$3,194 is due the General Fund.

NOTE 11 PENSION PLAN

The St. Landry Parish Government contributes to the Parochial Employees' Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The Parochial Employees' Retirement System provides retirement, disability, and death benefits to plan members and beneficiaries. The provisions of the retirement system may be amended by action of the legislature in the same manner as any other statute may be amended by the legislature. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, (225) 928-1361.

Plan members are required to contribute 9.5% of their annual covered salary and the Parish Government is required to contribute at the actuarially determined rate, currently 15.75% of the annual covered payroll. The Parish Government's contributions to the system for the years ended December 31, 2012, 2011, and 2010 were \$480,134, \$524,876, and \$520,950, respectively, equal to the required contribution for each year.

NOTE 12 OTHER POST EMPLOYMENT BENEFITS

The St. Landry Parish Government provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Parish Government's employees become eligible for these benefits if they reach normal retirement age while working for the Parish Government. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Parish Government and reimbursed by the retired employees.

NOTE 13 RELATED PARTY TRANSACTIONS

The Parish Government participated in the creation of a drainage district with the Avoyelles Parish Police Jury and the State of Louisiana. The drainage district has five board members consisting of two jurors from each police jury and the fifth board member appointed by the State. The Parish Government has \$10,000 in bank deposits due the drainage district as of December 31, 2012.

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 14 OPERATING LEASES

Primary government

The Parish Government is committed under various operating leases for equipment with terms ranging from four to five years. Total lease expenditures for the year ended December 31, 2012 were \$147,610. Future minimum lease payments under these leases are as follows:

2013	\$ 118,281
2014	49,248
2015	49,248
2016	<u>49,248</u>
Total	<u>\$ 266,025</u>

Component Unit

Registrar of Voters

The Registrar of voters is committed under an operating lease on equipment for a term of four years. Lease expenditures for the year ended December 31, 2012 totaled \$1,896.

Future minimum lease payments under the lease is as follows:

2013	\$ 1,896
2014	<u>948</u>
Total	<u>\$ 2,844</u>

NOTE 15 COMPENSATION PAID TO COUNCIL MEMBERS

A summary of compensation paid to council members for the year ended December 31, 2012, follows:

Jerry Red, Jr	\$ 12,672
Leon Robinson	12,672
Fekisha Miller	12,672
Huet Dupre	12,400
Ronald Buschel	12,672
Hurlin Dupre	12,672
Alvin Stelly	12,400
Pam Gautreaux	12,672
Wayne Ardoin	12,400
Dexter Brown	12,672
Timmy Lejeune	12,400
Jimmy Edwards	12,672
Gary Courville	12,672
Kenneth Vidrine	272
Jay Guidry	272
Albert Hollier	272
Glenn Stout	<u>272</u>
	<u>\$ 164,736</u>

ST LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 16 RISK MANAGEMENT

Due to current insurance market conditions, the St Landry Parish Government is retaining the risk for its liability exposures in areas where there is no affordable insurance coverage available. Presently, the St Landry Parish Government has not appropriated any monies for its liability exposures.

NOTE 17 CONTINGENT LIABILITIES

The St Landry Parish Government is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the Parish Government has not appropriated any funds in payment of these liabilities. There are also pending lawsuits which may result in judgments against the Parish Government. As of December 31, 2012, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

NOTE 18 EQUITY TRANSFER

Road District No. 4, a component unit of St Landry Parish Government, was dissolved during the current fiscal year. The remaining resources of Road District No. 4 were transferred to St. Landry Parish Government as a separate special revenue fund entitled Road District No. 4.

REQUIRED SUPPLEMENTARY INFORMATION

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2012

	2012			Variance -	2011
	Budget			Favorable	Actual
	Original	Final	Actual	(Unfavorable)	
Revenues					
Ad valorem taxes	\$ 1,400,000	\$ 1,533,432	\$ 1,658,772	\$ 125,340	\$ 1,534,350
Alcohol tax	15,500	19,700	16,181	(3,519)	15,672
Royalties, commissions and franchise taxes	234,000	228,950	244,058	15,108	235,430
Fines, fees, and forfeits	405,500	385,200	639,890	254,690	554,219
Federal grants	316,000	461,200	441,001	(20,199)	618,002
Licenses and permits	540,640	521,550	325,814	(195,736)	462,505
State revenues -					
State revenue sharing (net)	100,000	114,000	115,155	1,155	90,389
Severance tax	1,000,000	1,003,000	1,025,084	22,084	1,008,067
2% fire insurance rebate	283,510	292,475	292,475	-	295,323
Insurance premium tax	-	-	280,503	280,503	257,036
State grants	-	-	-	-	291,439
Video poker	500,000	500,000	511,478	11,478	484,072
Solid waste commission	40,000	40,000	83,750	43,750	213,923
Use of money and property	25,575	2,205	2,342	137	27,529
Other revenues	452,175	416,000	409,014	(6,986)	429,905
Total revenues	5,312,900	5,517,712	6,045,517	527,805	6,517,861
Expenditures					
Current -					
General government	3,913,469	3,868,417	4,136,689	(268,272)	4,317,486
Public safety	719,060	735,511	811,464	(75,953)	1,201,993
Public works	372,898	608,897	631,669	(22,772)	630,488
Capital outlay	282,500	251,588	275,291	(23,703)	206,802
Debt service					
Principal	76,581	76,581	68,000	8,581	36,000
Interest	-	-	8,581	(8,581)	4,649
Total expenditures	5,364,508	5,540,994	5,931,694	(390,700)	6,397,418
Excess of revenues over expenditures	(51,608)	(23,282)	113,823	137,105	120,443
Other financing sources (uses)					
Administrative fees	317,779	203,561	191,094	(12,467)	238,151
Debt proceeds	-	-	-	-	150,000
Operating transfers in	-	26,000	702	(25,298)	63,804
Operating transfers out	(329,000)	(690)	(100,300)	(99,610)	(256,881)
Total other financing sources (uses)	(11,221)	228,871	91,496	(137,375)	195,074
Excess of revenues and other sources over expenditures and other uses	(62,829)	205,589	205,319	(270)	315,517
Fund balance, beginning	2,977,768	2,977,768	2,977,768	-	2,662,251
Fund balance, ending	\$ 2,914,939	\$ 3,183,357	\$ 3,183,087	\$ (270)	\$ 2,977,768

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Road and Bridge Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2012

	2012				
	Budget			Variance -	2011
	Original	Final	Actual	Favorable (Unfavorable)	Actual
Revenues					
Slot tax	\$ 1,700,000	\$ 1,800,000	\$ 1,737,920	\$ (62,080)	\$ 1,723,646
Federal grants	-	-	44,056	44,056	-
State revenues					
Parish transportation funds	830,000	750,000	812,348	62,348	786,627
Solid waste commission	-	-	-	-	194,805
Use of money and property	5,000	460	434	(26)	4,605
Other revenues	<u>9,500</u>	<u>11,305</u>	<u>14,503</u>	<u>3,198</u>	<u>60,644</u>
Total revenues	<u>2,544,500</u>	<u>2,561,765</u>	<u>2,609,261</u>	<u>47,496</u>	<u>2,770,327</u>
Expenditures					
Current -					
Public works	2,763,854	2,633,930	2,614,673	19,257	2,722,481
Capital outlay	<u>15,000</u>	<u>13,000</u>	<u>13,636</u>	<u>(636)</u>	<u>74,140</u>
Total expenditures	<u>2,778,854</u>	<u>2,646,930</u>	<u>2,628,309</u>	<u>18,621</u>	<u>2,796,621</u>
Excess (deficiency) of revenues over expenditures	<u>(234,354)</u>	<u>(85,165)</u>	<u>(19,048)</u>	<u>66,117</u>	<u>(26,294)</u>
Other financing sources (uses)					
Administrative fees	(79,284)	-	(34,854)	(34,854)	(110,813)
Operating transfers in	317,207	1,000	61,097	60,097	85,536
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,291)</u>
Total other financing sources	<u>237,923</u>	<u>1,000</u>	<u>26,243</u>	<u>25,243</u>	<u>(32,568)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	3,569	(84,165)	7,195	91,360	(58,862)
Fund balance, beginning	<u>242,010</u>	<u>242,010</u>	<u>242,010</u>	<u>-</u>	<u>300,872</u>
Fund balance, ending	<u>\$ 245,579</u>	<u>\$ 157,845</u>	<u>\$ 249,205</u>	<u>\$ 91,360</u>	<u>\$ 242,010</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Health Unit Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2012

	2012			Variance -	2011
	Budget			Favorable	Actual
	Original	Final	Actual	(Unfavorable)	
Revenues					
Ad valorem taxes	\$ 1,010,000	\$ 1,100,000	\$ 1,177,744	\$ 77,744	\$ 1,109,609
Federal grants	-	-	-	-	484,808
State revenue sharing (net)	60,000	42,000	43,168	1,168	62,595
Use of money and property	7,000	1,000	969	(31)	7,114
Other revenues	<u>160,215</u>	<u>177,887</u>	<u>124,041</u>	<u>(53,846)</u>	<u>147,412</u>
Total revenues	<u>1,237,215</u>	<u>1,320,887</u>	<u>1,345,922</u>	<u>25,035</u>	<u>1,811,538</u>
Expenditures					
Current -					
Health and welfare	1,147,811	1,117,190	1,024,271	92,919	1,681,892
Capital outlay	<u>7,500</u>	<u>14,240</u>	<u>47,516</u>	<u>(33,276)</u>	<u>11,000</u>
Total expenditures	<u>1,155,311</u>	<u>1,131,430</u>	<u>1,071,787</u>	<u>59,643</u>	<u>1,692,892</u>
Excess of revenues expenditures	<u>81,904</u>	<u>189,457</u>	<u>274,135</u>	<u>84,678</u>	<u>118,646</u>
Other financing sources (uses)					
Administrative fees	<u>(62,778)</u>	<u>(62,778)</u>	<u>(53,837)</u>	<u>8,941</u>	<u>(72,462)</u>
Total other financing sources	<u>(62,778)</u>	<u>(62,778)</u>	<u>(53,837)</u>	<u>8,941</u>	<u>(72,462)</u>
Excess of revenues and other sources over expenditures and other uses	19,126	126,679	220,298	93,619	46,184
Fund balance, beginning	<u>1,226,015</u>	<u>1,226,015</u>	<u>1,226,015</u>	<u>-</u>	<u>1,179,831</u>
Fund balance, ending	<u>\$ 1,245,141</u>	<u>\$ 1,352,694</u>	<u>\$ 1,446,313</u>	<u>\$ 93,619</u>	<u>\$ 1,226,015</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Airport Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2012

	2012				
	Budget		Actual	Variance - Favorable (Unfavorable)	2011 Actual
	Original	Final			
Revenues					
Slot tax	\$ 46,000	\$ 47,000	\$ 47,398	\$ 398	\$ 50,284
Fines, fees, and forfeitures	92,750	105,524	109,006	3,482	104,870
Federal grants	-	300,000	307,828	7,828	-
Use of money and property	250	-	52	52	416
Other revenues	-	270	1,893	1,623	12,099
Total revenues	<u>139,000</u>	<u>452,794</u>	<u>466,177</u>	<u>13,383</u>	<u>167,669</u>
Expenditures					
Current -					
General government	173,439	120,744	141,591	(20,847)	205,610
Capital outlay	-	301,050	292,995	8,055	43,953
Total expenditures	<u>173,439</u>	<u>421,794</u>	<u>434,586</u>	<u>(12,792)</u>	<u>249,563</u>
Excess of revenues expenditures	<u>(34,439)</u>	<u>31,000</u>	<u>31,591</u>	<u>591</u>	<u>(81,894)</u>
Other financing sources (uses)					
Administrative fees	(7,445)	(7,445)	-	7,445	-
Operating transfers in	-	-	216	216	63,493
Operating transfers out	-	-	(702)	(702)	-
Total other financing sources	<u>(7,445)</u>	<u>(7,445)</u>	<u>(486)</u>	<u>6,959</u>	<u>63,493</u>
Excess of revenues and other sources over expenditures and other uses	<u>(41,884)</u>	<u>23,555</u>	<u>31,105</u>	<u>7,550</u>	<u>(18,401)</u>
Fund balance, beginning	<u>35,231</u>	<u>35,231</u>	<u>35,231</u>	<u>-</u>	<u>53,632</u>
Fund balance, ending	<u>\$ (6,653)</u>	<u>\$ 58,786</u>	<u>\$ 66,336</u>	<u>\$ 7,550</u>	<u>\$ 35,231</u>

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Governmental Funds

Combining Balance Sheet
December 31, 2012

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
ASSETS				
Cash	\$ 831,530	\$ 8,654	\$ 5,159	\$ 845,343
Receivables	1,313,546	-	-	1,313,546
Due from other funds	<u>65,217</u>	<u>30,603</u>	<u>-</u>	<u>95,820</u>
Total assets	<u>\$2,210,293</u>	<u>\$ 39,257</u>	<u>\$ 5,159</u>	<u>\$ 2,254,709</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 115,383	\$ 3,790	\$ -	\$ 119,173
Due to other funds	<u>283,162</u>	<u>2,735</u>	<u>2,576</u>	<u>288,473</u>
Total liabilities	<u>398,545</u>	<u>6,525</u>	<u>2,576</u>	<u>407,646</u>
Fund balance				
Restricted for				
Other general government	227,748	-	-	227,748
Public works	915,292	-	-	915,292
Public safety	558,526	-	-	558,526
Economic development	110,182	-	-	110,182
Debt service	-	32,732	-	32,732
Capital projects	<u>-</u>	<u>-</u>	<u>2,583</u>	<u>2,583</u>
Total fund balance	<u>1,811,748</u>	<u>32,732</u>	<u>2,583</u>	<u>1,847,063</u>
Total liabilities and fund balance	<u>\$2,210,293</u>	<u>\$ 39,257</u>	<u>\$ 5,159</u>	<u>\$ 2,254,709</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Governmental Funds

**Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended December 31, 2012**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues:				
Ad valorem taxes	\$ 1,291,660	\$ -	\$ -	\$ 1,291,660
Fines, fees, and forfeitures	3,670	-	-	3,670
Intergovernmental revenues -				
Federal grants	117,798	-	559,605	677,403
State revenues				
State revenue sharing (net)	77,302	-	-	77,302
Use of money and property	1,764	31	66	1,861
Other revenues	<u>293,721</u>	<u>-</u>	<u>-</u>	<u>293,721</u>
Total revenues	<u>1,785,915</u>	<u>31</u>	<u>559,671</u>	<u>2,345,617</u>
Expenditures				
General government	18,247	-	-	18,247
Public safety	307,022	-	-	307,022
Public works	993,811	13,943	-	1,007,754
Capital outlay	108,801	-	598,562	707,363
Debt Service -				
Principal retirement	28,000	122,000	-	150,000
Interest and fiscal charges	<u>3,780</u>	<u>7,361</u>	<u>-</u>	<u>11,141</u>
Total expenditures	<u>1,459,661</u>	<u>143,304</u>	<u>598,562</u>	<u>2,201,527</u>
Excess of revenues over expenditures	<u>326,254</u>	<u>(143,273)</u>	<u>(38,891)</u>	<u>144,090</u>
Other financing sources (uses)				
Administrative fees	(64,008)	-	-	(64,008)
Operating transfers in	38,705	126,331	-	165,036
Operating transfers out	<u>(126,547)</u>	<u>-</u>	<u>-</u>	<u>(126,547)</u>
Total other financing sources (uses)	<u>(151,850)</u>	<u>126,331</u>	<u>-</u>	<u>(25,519)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	174,404	(16,942)	(38,891)	118,571
Equity transfer	119,307	-	-	119,307
Fund balance, beginning	<u>1,518,037</u>	<u>49,674</u>	<u>41,474</u>	<u>1,609,185</u>
Fund balance, ending	<u>\$ 1,811,748</u>	<u>\$ 32,732</u>	<u>\$ 2,583</u>	<u>\$ 1,847,063</u>

NONMAJOR SPECIAL REVENUE FUNDS

Jail Maintenance Fund

The Jail Maintenance Fund accounts for the operations of the parish jail. Financing is provided primarily by ad valorem taxes and state revenue sharing funds

Road District Maintenance Funds

The Road District Maintenance Funds account for the construction and maintenance of roads located within each respective road district. Funding is provided by ad valorem taxes levied against properties located within the districts and by state revenue sharing funds

Coroner's Operational Fund

The Coroner's Operational Fund, established by Louisiana Revised Statute 33:1572(B), accounts for funds collected and remitted by the sheriff or clerk of court for the purpose of defraying the operational costs of the coroner of St. Landry Parish

Bayou Bouef and Waxia Drainage District Fund

The Bayou Bouef Waxia Drainage District Fund accounts for funds available for maintenance of the designated district

Evacuee Relief Fund

The Evacuee Relief Fund is used to account for donations obtained to assist in providing medication and other services for hurricane evacuees

Flood Control Fund

The Flood Control Fund accounts for funds received from the U.S. Department of Defense in lieu of real estate taxes lost by the parish from federally acquired land. The funds received may be expended as the State legislature may prescribe for defraying expenditures regarding flood control and drainage improvements

Veterans' Memorial Fund

The Veterans' Memorial Fund accounts for donations received for the purpose of constructing a Veterans' Memorial Park

Solid Waste Disposal District Fund

The Solid Waste Disposal District Fund accounts for surplus funds received from the St. Landry parish Solid Waste Disposal district derived from fees collected from the disposal of solid waste generated outside the boundaries of the District. The funds are to be used for the purpose of improving and resurfacing parish roads, municipal streets and drainage improvements

NONMAJOR SPECIAL REVENUE FUNDS (continued)

Code Enforcement Office Fund

The Code Enforcement Office Fund accounts for funding provided to set up a code enforcement office

Delta Grand Maintenance Fund

The Delta Grand Maintenance Fund accounts for funds available to refurbish and maintain the Delta Grand Theater

Energy Efficiency & Conservation Block Grant (EECBG)

The EECBG Fund accounts for federal grant funds received from the Department of Housing and Urban Development for studies performed on energy efficiency and conservation

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Special Revenue Funds

Combining Balance Sheet
December 31, 2012

	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>	<u>Coroner's Operational</u>	<u>Bayou Bouef and Waxia Drainage District</u>	<u>Evacuee Relief</u>
ASSETS					
Cash	\$ 164,236	\$ 265,986	\$ 6,295	\$ 20,328	\$ 662
Receivables	530,925	782,621	-	-	-
Due from other funds	<u>-</u>	<u>65,217</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 695,161</u>	<u>\$ 1,113,824</u>	<u>\$ 6,295</u>	<u>\$ 20,328</u>	<u>\$ 662</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 18,077	\$ 89,806	\$ -	\$ -	\$ -
Due to other funds	<u>139,639</u>	<u>119,392</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total liabilities	<u>157,716</u>	<u>209,198</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Fund balance					
Restricted for					
Other general government	-	-	-	-	-
Public works	-	904,626	-	10,328	-
Public safety	537,445	-	6,295	-	662
Economic development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>537,445</u>	<u>904,626</u>	<u>6,295</u>	<u>10,328</u>	<u>662</u>
Total liabilities and fund balance	<u>\$ 695,161</u>	<u>\$ 1,113,824</u>	<u>\$ 6,295</u>	<u>\$ 20,328</u>	<u>\$ 662</u>

<u>Flood Control</u>	<u>Veterans' Memorial</u>	<u>Solid Waste Disposal District</u>	<u>Code Enforcement Office</u>	<u>Delta Grand Maintenance</u>	<u>EEGBC</u>	<u>Total</u>
\$ 14,124	\$ 95,598	\$ 102	\$ 139,650	\$ 124,313	\$ 236	\$ 831,530
-	-	-	-	-	-	1,313,546
-	-	-	-	-	-	65,217
<u>\$ 14,124</u>	<u>\$ 95,598</u>	<u>\$ 102</u>	<u>\$ 139,650</u>	<u>\$ 124,313</u>	<u>\$ 236</u>	<u>\$2,210,293</u>
\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 115,383
-	-	-	-	14,131	-	283,162
-	7,500	-	-	14,131	-	398,545
-	88,098	-	139,650	-	-	227,748
-	-	102	-	-	236	915,292
14,124	-	-	-	-	-	558,526
-	-	-	-	110,182	-	110,182
<u>14,124</u>	<u>88,098</u>	<u>102</u>	<u>139,650</u>	<u>110,182</u>	<u>236</u>	<u>1,811,748</u>
<u>\$ 14,124</u>	<u>\$ 95,598</u>	<u>\$ 102</u>	<u>\$ 139,650</u>	<u>\$ 124,313</u>	<u>\$ 236</u>	<u>\$2,210,293</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended December 31, 2012

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Bayou Bouef and Waxia Drainage District	Evacuee Relief
Revenues					
Ad valorem taxes	\$ 512,598	\$ 779,062	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	-	3,670	-	-
Intergovernmental revenues -					
Federal grants	-	-	-	-	-
State revenues					
State revenue sharing (net)	-	77,302	-	-	-
Use of money and property	522	660	7	-	-
Other revenues	801	5,277	-	-	-
Total revenues	<u>513,921</u>	<u>862,301</u>	<u>3,677</u>	<u>-</u>	<u>-</u>
Expenditures					
General government	-	-	-	-	-
Public safety	306,822	-	200	-	-
Public works	-	757,095	-	-	-
Capital outlay	85,470	-	-	-	-
Debt service -					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>392,292</u>	<u>757,095</u>	<u>200</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>121,629</u>	<u>105,206</u>	<u>3,477</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)					
Administrative fees	(20,557)	(34,491)	-	-	-
Operating transfers in	-	216	-	-	-
Operating transfers out	-	(126,547)	-	-	-
Total other financing sources (uses)	<u>(20,557)</u>	<u>(160,822)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	101,072	(55,616)	3,477	-	-
Equity transfer	-	119,307	-	-	-
Fund balance, beginning	<u>436,373</u>	<u>840,935</u>	<u>2,818</u>	<u>10,328</u>	<u>662</u>
Fund balance, ending	<u>\$ 537,445</u>	<u>\$ 904,626</u>	<u>\$ 6,295</u>	<u>\$ 10,328</u>	<u>\$ 662</u>

<u>Flood Control</u>	<u>Veterans' Memorial</u>	<u>Solid Waste Disposal District</u>	<u>Code Enforcement Office</u>	<u>Delta Grand Maintenance</u>	<u>EECBG</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,291,660
-	-	-	-	-	-	3,670
-	-	-	-	-	117,798	117,798
-	-	-	-	-	-	77,302
-	-	8	-	567	-	1,764
-	<u>64,198</u>	-	-	<u>223,445</u>	-	<u>293,721</u>
-	<u>64,198</u>	<u>8</u>	-	<u>224,012</u>	<u>117,798</u>	<u>1,785,915</u>
-	18,247	-	-	-	-	18,247
-	-	-	-	-	-	307,022
-	-	6,167	-	112,707	117,842	993,811
-	13,221	-	-	10,110	-	108,801
-	-	-	-	28,000	-	28,000
-	-	-	-	<u>3,780</u>	-	<u>3,780</u>
-	<u>31,468</u>	<u>6,167</u>	-	<u>154,597</u>	<u>117,842</u>	<u>1,459,661</u>
-	<u>32,730</u>	<u>(6,159)</u>	-	<u>69,415</u>	<u>(44)</u>	<u>326,254</u>
-	-	-	-	(8,960)	-	(64,008)
-	-	-	-	38,489	-	38,705
-	-	-	-	-	-	(126,547)
-	-	-	-	<u>29,529</u>	-	<u>(151,850)</u>
-	32,730	(6,159)	-	98,944	(44)	174,404
-	-	-	-	-	-	119,307
<u>14,124</u>	<u>55,368</u>	<u>6,261</u>	<u>139,650</u>	<u>11,238</u>	<u>280</u>	<u>1,518,037</u>
<u>\$ 14,124</u>	<u>\$ 88,098</u>	<u>\$ 102</u>	<u>\$ 139,650</u>	<u>\$ 110,182</u>	<u>\$ 236</u>	<u>\$1,811,748</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Special Revenue Funds
Road District Maintenance Funds

Combining Balance Sheet
December 31, 2012

	<u>Road District 12 of Ward 2</u>	<u>Road District 1 of Ward 3</u>	<u>Road District 2 of Ward 1</u>
ASSETS			
Cash	\$ 53,542	\$ 29,594	\$ 392
Receivables	177,257	224,039	-
Due from other funds	<u>-</u>	<u>18</u>	<u>3,000</u>
Total assets	<u>\$ 230,799</u>	<u>\$ 253,651</u>	<u>\$ 3,392</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 6,066	\$ 7,396	\$ -
Due to other funds	<u>8,491</u>	<u>10,371</u>	<u>-</u>
Total liabilities	<u>14,557</u>	<u>17,767</u>	<u>-</u>
Fund balance			
Restricted for:			
Public works (road maintenance)	<u>216,242</u>	<u>235,884</u>	<u>3,392</u>
Total liabilities and fund balance	<u>\$ 230,799</u>	<u>\$ 253,651</u>	<u>\$ 3,392</u>

Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Road District 4	Total
\$ 8,581	\$ 41,875	\$ 22,207	\$ 109,795	\$ 265,986
52,408	183,556	145,361	-	782,621
<u>187</u>	<u>-</u>	<u>62,012</u>	<u>-</u>	<u>65,217</u>
<u>\$ 61,176</u>	<u>\$ 225,431</u>	<u>\$ 229,580</u>	<u>\$ 109,795</u>	<u>\$1,113,824</u>
\$ 1,664	\$ 6,148	\$ 4,894	\$ 63,638	\$ 89,806
<u>33,126</u>	<u>60,756</u>	<u>6,648</u>	<u>-</u>	<u>119,392</u>
<u>34,790</u>	<u>66,904</u>	<u>11,542</u>	<u>63,638</u>	<u>145,560</u>
<u>26,386</u>	<u>158,527</u>	<u>218,038</u>	<u>46,157</u>	<u>904,626</u>
<u>\$ 61,176</u>	<u>\$ 225,431</u>	<u>\$ 229,580</u>	<u>\$ 109,795</u>	<u>\$1,113,824</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Special Revenue Funds
Road District Maintenance Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2012

	Road District 12 of Ward 2	Road District 1 of Ward 3	Road District 2 of Ward 1
Revenues			
Ad valorem taxes	\$ 180,423	\$ 214,150	\$ -
Intergovernmental revenues -			
State revenue sharing (net)	18,533	32,261	-
Use of money and property	179	127	1
Other revenues	<u>-</u>	<u>706</u>	<u>-</u>
Total revenues	<u>199,135</u>	<u>247,244</u>	<u>1</u>
Expenditures			
Public works	<u>177,411</u>	<u>212,760</u>	<u>500</u>
Total expenditures	<u>177,411</u>	<u>212,760</u>	<u>500</u>
Excess (deficiency) of revenues over expenditures	<u>21,724</u>	<u>34,484</u>	<u>(499)</u>
Other financing sources (uses):			
Administrative fees	(7,965)	(9,890)	-
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(7,965)</u>	<u>(9,890)</u>	<u>-</u>
Excess of (deficiency) of revenues and other sources over expenditures and other uses	13,759	24,594	(499)
Equity transfer	-	-	-
Fund balance, beginning	<u>202,483</u>	<u>211,290</u>	<u>3,891</u>
Fund balance, ending	<u>\$ 216,242</u>	<u>\$ 235,884</u>	<u>\$ 3,392</u>

Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Road District 4	Total
\$ 48,083	\$ 187,890	\$ 148,516	\$ -	\$ 779,062
9,871	11,356	5,281	-	77,302
21	203	103	26	660
-	4,571	-	-	5,277
<u>57,975</u>	<u>204,020</u>	<u>153,900</u>	<u>26</u>	<u>862,301</u>
<u>28,426</u>	<u>181,864</u>	<u>82,958</u>	<u>73,176</u>	<u>757,095</u>
<u>28,426</u>	<u>181,864</u>	<u>82,958</u>	<u>73,176</u>	<u>757,095</u>
<u>29,549</u>	<u>22,156</u>	<u>70,942</u>	<u>(73,150)</u>	<u>105,206</u>
(2,319)	(8,161)	(6,156)	-	(34,491)
-	-	-	216	216
<u>(22,821)</u>	<u>(56,980)</u>	<u>(46,530)</u>	<u>(216)</u>	<u>(126,547)</u>
<u>(25,140)</u>	<u>(65,141)</u>	<u>(52,686)</u>	<u>-</u>	<u>(160,822)</u>
4,409	(42,985)	18,256	(73,150)	(55,616)
-	-	-	119,307	119,307
<u>21,977</u>	<u>201,512</u>	<u>199,782</u>	<u>-</u>	<u>840,935</u>
<u>\$ 26,386</u>	<u>\$ 158,527</u>	<u>\$ 218,038</u>	<u>\$ 46,157</u>	<u>\$ 904,626</u>

NONMAJOR DEBT SERVICE FUNDS

Road District Sinking Funds

The Road District Sinking Funds account for the accumulation of monies for the payment of outstanding bond issues of individual road districts of the parish.

Special Assessment Sinking Funds

Special Assessment Funds are used to account for the financing of public improvements or services which primarily benefit the particular taxpayers against whose properties special assessments are levied

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Debt Service Funds

Combining Balance Sheet
December 31, 2012

	<u>Road District Sinking</u>	<u>Special Assessment Sinking</u>	<u>Total</u>
ASSETS			
Cash	\$ 8,553	\$ 101	\$ 8,654
Due from other funds	<u>30,603</u>	<u>-</u>	<u>30,603</u>
Total assets	<u>\$ 39,156</u>	<u>\$ 101</u>	<u>\$ 39,257</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 3,790	\$ -	\$ 3,790
Due to other funds	<u>2,735</u>	<u>-</u>	<u>2,735</u>
Total liabilities	<u>6,525</u>	<u>-</u>	<u>6,525</u>
Fund balance			
Restricted for			
Debt service	33,978	101	34,079
Unassigned	<u>(1,347)</u>	<u>-</u>	<u>(1,347)</u>
Total fund balance	<u>32,631</u>	<u>101</u>	<u>32,732</u>
Total liabilities and fund balance	<u>\$ 39,156</u>	<u>\$ 101</u>	<u>\$ 39,257</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2012

	<u>Road District Sinking</u>	<u>Special Assessment Sinking</u>	<u>Total</u>
Revenues			
Use of money and property	\$ 17	\$ 14	\$ 31
Total revenues	<u>17</u>	<u>14</u>	<u>31</u>
Expenditures			
Public works	-	13,943	13,943
Debt service -			
Principal	122,000	-	122,000
Interest and fiscal charges	<u>7,361</u>	<u>-</u>	<u>7,361</u>
Total expenditures	<u>129,361</u>	<u>13,943</u>	<u>143,304</u>
 Excess (deficiency) of revenues over expenditures	 <u>(129,344)</u>	 <u>(13,929)</u>	 <u>(143,273)</u>
Other financing sources			
Operating transfers in	<u>126,331</u>	<u>-</u>	<u>126,331</u>
Total other financing sources	<u>126,331</u>	<u>-</u>	<u>126,331</u>
 Excess (deficiency) of revenues and other financing sources over expenditures	 (3,013)	 (13,929)	 (16,942)
 Fund balance, beginning	 <u>35,644</u>	 <u>14,030</u>	 <u>49,674</u>
 Fund balance, ending	 <u>\$ 32,631</u>	 <u>\$ 101</u>	 <u>\$ 32,732</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Debt Service Funds
Road District Sinking Funds

Combining Balance Sheet
December 31, 2012

	Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A	Total
ASSETS				
Cash	\$ 3,375	\$ 3,489	\$ 1,689	\$ 8,553
Due from other funds	<u>30,603</u>	<u>-</u>	<u>-</u>	<u>30,603</u>
Total assets	<u>\$ 33,978</u>	<u>\$ 3,489</u>	<u>\$ 1,689</u>	<u>\$ 39,156</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ -	\$ 3,790	\$ -	\$ 3,790
Due to other funds	<u>-</u>	<u>-</u>	<u>2,735</u>	<u>2,735</u>
Total liabilities	<u>-</u>	<u>3,790</u>	<u>2,735</u>	<u>6,525</u>
Fund balance				
Restricted for				
Debt service	33,978	-	-	33,978
Unassigned	<u>-</u>	<u>(301)</u>	<u>(1,046)</u>	<u>(1,347)</u>
Total fund balance	<u>33,978</u>	<u>(301)</u>	<u>(1,046)</u>	<u>32,631</u>
Total liabilities and fund balance	<u>\$ 67,956</u>	<u>\$ 3,188</u>	<u>\$ 643</u>	<u>\$ 71,787</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Debt Service Funds
Road District Sinking Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2012

	Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A	Total
Revenues				
Use of money and property	\$ 6	\$ 7	\$ 4	\$ 17
Total revenues	<u>6</u>	<u>7</u>	<u>4</u>	<u>17</u>
Expenditures				
Debt service -				
Principal	22,000	55,000	45,000	122,000
Interest and fiscal charges	<u>1,526</u>	<u>3,255</u>	<u>2,580</u>	<u>7,361</u>
Total expenditures	<u>23,526</u>	<u>58,255</u>	<u>47,580</u>	<u>129,361</u>
Excess (deficiency) of revenues over expenditures	<u>(23,520)</u>	<u>(58,248)</u>	<u>(47,576)</u>	<u>(129,344)</u>
Other financing sources				
Operating transfers in	22,821	56,980	46,530	126,331
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>22,821</u>	<u>56,980</u>	<u>46,530</u>	<u>126,331</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(699)	(1,268)	(1,046)	(3,013)
Fund balance, beginning	<u>34,677</u>	<u>967</u>	<u>-</u>	<u>35,644</u>
Fund balance, ending	<u>\$ 33,978</u>	<u>\$ (301)</u>	<u>\$ (1,046)</u>	<u>\$ 32,631</u>

NONMAJOR CAPITAL PROJECTS FUNDS

Road District Capital Projects Funds

Road District No 2 of Ward 1, Sub-Road District No 1 of Road District No 11-A, Sub-Road District No 2 of Road District No 11-A, and Sub-Road District No 1 of District 3 of Ward 1 Funds account for the construction and resurfacing of roads located within the geographical boundaries of each respective sub-road district. Each district is funded by a \$300,000 bond issue, dated July 1, 1993, March 1, 1997, November 1, 1997 and June 30, 2003, respectively.

Special Assessment Construction Funds

Special Assessments Construction Funds are used to account for the construction of public improvements which primarily benefit the particular taxpayers against whose properties special assessments are levied.

Louisiana Community Development Block Grant Fund

The Louisiana Community Development Block Grant Fund is used to account for federal grants received for street improvements, water system improvements, and the construction of a rural fire station.

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Capital Projects Funds

Combining Balance Sheet
December 31, 2012

	<u>Road District Capital Projects</u>	<u>Special Assessment Construction</u>	<u>Louisiana Community Development Block Grants</u>	<u>Total</u>
ASSETS				
Cash	\$ 3,023	\$ 136	\$ 2,000	\$ 5,159
Total assets	<u>\$ 3,023</u>	<u>\$ 136</u>	<u>\$ 2,000</u>	<u>\$ 5,159</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Due to other funds	\$ 2,576	\$ -	\$ -	\$ 2,576
Total liabilities	<u>2,576</u>	<u>-</u>	<u>-</u>	<u>2,576</u>
Fund balance				
Restricted for Capital projects	<u>447</u>	<u>136</u>	<u>2,000</u>	<u>2,583</u>
Total liabilities and fund balance	<u>\$ 3,023</u>	<u>\$ 136</u>	<u>\$ 2,000</u>	<u>\$ 5,159</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 2012

	Road District Capital Projects	Special Assessment Construction	Louisiana Community Development Block Grants	Total
Revenues				
Intergovernmental revenues -				
Federal grants	\$ -	\$ -	\$ 559,605	\$ 559,605
Use of money and property	<u>22</u>	<u>19</u>	<u>25</u>	<u>66</u>
Total revenues	<u>22</u>	<u>19</u>	<u>559,630</u>	<u>559,671</u>
Expenditures				
Public works -				
Capital outlay	<u>18,884</u>	<u>20,048</u>	<u>559,630</u>	<u>598,562</u>
Total expenditures	<u>18,884</u>	<u>20,048</u>	<u>559,630</u>	<u>598,562</u>
Excess (deficiency) of revenues over expenditures	<u>(18,862)</u>	<u>(20,029)</u>	<u>-</u>	<u>(38,891)</u>
Fund balance, beginning	<u>19,309</u>	<u>20,165</u>	<u>2,000</u>	<u>41,474</u>
Fund balance, ending	<u>\$ 447</u>	<u>\$ 136</u>	<u>\$ 2,000</u>	<u>\$ 2,583</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Capital Projects Funds
Road District Capital Project Funds

Combining Balance Sheet
December 31, 2012

	Sub-Road District 1 of Election of Ward 1 Construction	Sub-Road District 2 of Road District 11-A Construction	Total
ASSETS			
Cash	\$ 157	\$ 2,866	\$ 3,023
Total assets	<u>\$ 157</u>	<u>\$ 2,866</u>	<u>\$ 3,023</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Due to other funds	\$ -	\$ 2,576	\$ 2,576
Total liabilities	<u>-</u>	<u>2,576</u>	<u>2,576</u>
Fund balance			
Restricted for Capital projects	<u>157</u>	<u>290</u>	<u>447</u>
Total liabilities and fund balance	<u>\$ 157</u>	<u>\$ 2,866</u>	<u>\$ 3,023</u>

ST LANDRY PARISH GOVERNMENT

Opelousas, Louisiana

Nonmajor Capital Projects Funds

Road District Capital Project Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2012**

	<u>Sub-Road District 1 of Election 3 of Ward 1 Construction</u>	<u>Sub-Road District 2 of Road District 11-A Construction</u>	<u>Total</u>
Revenues			
Use of money and property	\$ <u>18</u>	\$ <u>4</u>	\$ <u>22</u>
Expenditures			
Other	<u>18,884</u>	<u>-</u>	<u>18,884</u>
Total expenditures	<u>18,884</u>	<u>-</u>	<u>18,884</u>
 Excess of revenues over expenditures	 <u>(18,866)</u>	 <u>4</u>	 <u>(18,862)</u>
 Fund balance, beginning	 <u>19,023</u>	 <u>286</u>	 <u>19,309</u>
 Fund balance, ending	\$ <u>157</u>	\$ <u>290</u>	\$ <u>447</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Capital Projects Funds
LCDBG Capital Project Funds

Combining Balance Sheet
December 31, 2012

	<u>LCDBG DN FY-99</u>	<u>LCDBG 2009 Water System</u>	<u>LCDBG 2011 Street</u>	<u>Total</u>
ASSETS				
Cash	\$ <u>2,000</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>2,000</u>
Total assets	\$ <u>2,000</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>2,000</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance				
Restricted for Capital projects	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Total liabilities and fund balance	\$ <u>2,000</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>2,000</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Capital Projects Funds
LCDBG Capital Project Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2012

	<u>LCDBG DN FY - 99</u>	<u>LCDBG 2009 Water System</u>	<u>LCDBG 2011 Street</u>	<u>Total</u>
Revenues				
Federal grants	\$ -	\$ 26,469	\$ 533,136	\$ 559,605
Use of money and property	-	-	25	25
Total revenues	<u>-</u>	<u>26,469</u>	<u>533,161</u>	<u>559,630</u>
Expenditures				
Other	-	-	-	-
Capital outlay	-	26,469	533,161	559,630
Total expenditures	<u>-</u>	<u>26,469</u>	<u>533,161</u>	<u>559,630</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Fund balance, ending	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>

**DISCRETELY PRESENTED
COMPONENT UNITS**

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Discretely Presented Component Units

Combining Balance Sheet
December 31, 2012

	<u>Tourist Commission</u>	<u>Historical Development</u>	<u>Criminal Court</u>
ASSETS AND OTHER DEBITS			
Cash	\$ 347,894	\$ 1,746	\$ 18,668
Receivables	36,588	-	11,955
Due from primary government	-	-	6,389
Land, buildings, equipment and improvements	2,021,517	-	-
Other debits			
Amount to be provided for general long-term debt obligations	<u>1,340,000</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 3,745,999</u>	<u>\$ 1,746</u>	<u>\$ 37,012</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities			
Accounts payable	\$ 8,443	\$ -	\$ 30,623
Due to primary government	-	-	-
Compensated absences	-	-	-
Bonds payable	<u>1,340,000</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,348,443</u>	<u>-</u>	<u>30,623</u>
Fund equity and other credits			
Investment in general fixed assets	<u>2,021,517</u>	<u>-</u>	<u>-</u>
Fund balances			
Restricted for			
Economic development	376,039	1,746	-
Finance and administration	-	-	6,389
Education	-	-	-
Elections	-	-	-
Public safety	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>376,039</u>	<u>1,746</u>	<u>6,389</u>
Total fund equity and other credits	<u>2,397,556</u>	<u>1,746</u>	<u>6,389</u>
Total liabilities, equity and other credits	<u>\$ 3,745,999</u>	<u>\$ 1,746</u>	<u>\$ 37,012</u>

<u>Workforce Investment Board</u>	<u>Agricultural Arena Authority</u>	<u>Registrar of Voters</u>	<u>Fire Protection District No 6</u>	<u>Total</u>
\$ 80,504	\$ 4,382	\$ 77,091	\$1,064,688	\$1,594,973
113,942	-	7,255	310,378	480,118
-	-	-	-	6,389
1,546	189,590	72,511	326,330	2,611,494
<u>5,301</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,345,301</u>
<u>\$ 201,293</u>	<u>\$ 193,972</u>	<u>\$ 156,857</u>	<u>\$1,701,396</u>	<u>\$6,038,275</u>
\$ 121,425	\$ -	\$ 224	\$ 10,442	\$ 171,157
-	922	-	-	922
5,301	-	-	-	5,301
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,340,000</u>
<u>126,726</u>	<u>922</u>	<u>224</u>	<u>10,442</u>	<u>1,517,380</u>
<u>1,546</u>	<u>189,590</u>	<u>72,510</u>	<u>326,330</u>	<u>2,611,493</u>
-	3,460	-	-	381,245
-	-	-	-	6,389
73,021	-	-	-	73,021
-	-	84,123	-	84,123
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,364,624</u>	<u>1,364,624</u>
<u>73,021</u>	<u>3,460</u>	<u>84,123</u>	<u>1,364,624</u>	<u>1,909,402</u>
<u>74,567</u>	<u>193,050</u>	<u>156,633</u>	<u>1,690,954</u>	<u>4,520,895</u>
<u>\$ 201,293</u>	<u>\$ 193,972</u>	<u>\$ 156,857</u>	<u>\$1,701,396</u>	<u>\$6,038,275</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Discretely Presented Component Units

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2012

Total fund balances for governmental funds at December 31, 2012			\$ 1,909,402
Total net assets reported for governmental activities in the statement of net position is different because			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds Those assets consist of			
Land and work in progress	\$	74,039	
Buildings, net of \$339,032 accumulated depreciation		2,334,245	
Equipment, furniture, and fixtures net of \$304,622 accumulated depreciation		162,006	
Vehicles, net of \$8,540 accumulated depreciation		17,080	
Improvements other than buildings, net of \$26,219 accumulated depreciation		<u>24,124</u>	2,611,494
Compensated absences		(5,302)	
Bonds Payable		(1,340,000)	
Accrued interest payable		<u>(23,077)</u>	<u>(1,368,379)</u>
Total net position of governmental activities at December 31, 2012			<u>\$ 3,152,517</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Discretely Presented Component Units

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2012

	St Landry Parish Tourist Commission	St Landry Parish Historical Development	Criminal Court
Revenues			
Ad valorem taxes	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	-	177,051
Racino	-	-	-
Hotel/motel tax	521,532	-	-
Intergovernmental revenues -			
Federal grants	-	-	-
State revenues -			
State revenue sharing	-	-	-
Grants	15,364	-	-
Use of money and property	80	3	30
Other revenues	2,200	-	-
Total revenues	<u>539,176</u>	<u>3</u>	<u>177,081</u>
Expenditures			
General government -			
Finance and administrative	-	-	172,199
Public safety	-	-	-
Economic development and assistance	296,985	250	-
Education	-	-	-
Elections	-	-	-
Capital outlay	52,307	-	-
Debt service			
Principal	80,000	-	-
Interest and fiscal charges	73,950	-	-
Total expenditures	<u>503,242</u>	<u>250</u>	<u>172,199</u>
Excess (deficiency) of revenues over expenditures	<u>35,934</u>	<u>(247)</u>	<u>4,882</u>
Other financing uses			
Administrative fees	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	35,934	(247)	4,882
Fund balances, beginning	<u>340,105</u>	<u>1,993</u>	<u>1,507</u>
Fund balances, ending	<u>\$ 376,039</u>	<u>\$ 1,746</u>	<u>\$ 6,389</u>

<u>Workforce Investment Board</u>	<u>Agricultural Arena Authority</u>	<u>Registrar of Voters</u>	<u>Fire Protection District No 6</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 321,068	\$ 321,068
-	-	-		177,051
-	-	47,547		47,547
-	-	-	-	521,532
3,797,446	-	-	-	3,797,446
-	-	-	13,264	13,264
10,743	-	-	-	26,107
-	12,520	106	1,643	14,382
-	-	620	14,703	17,523
<u>3,808,189</u>	<u>12,520</u>	<u>48,273</u>	<u>350,678</u>	<u>4,935,920</u>
295,233	-	-	-	467,432
-	-	-	202,102	202,102
-	9,884	-	-	307,119
3,510,837	-	-	-	3,510,837
-	-	27,533	-	27,533
-	-	-	64,406	116,713
-	-	-	-	80,000
-	-	-	-	73,950
<u>3,806,070</u>	<u>9,884</u>	<u>27,533</u>	<u>266,508</u>	<u>4,785,686</u>
<u>2,119</u>	<u>2,636</u>	<u>20,740</u>	<u>84,170</u>	<u>150,234</u>
-	(501)	-	-	(501)
-	(501)	-	-	(501)
2,119	2,135	20,740	84,170	149,733
<u>70,902</u>	<u>1,325</u>	<u>63,383</u>	<u>1,280,454</u>	<u>1,759,669</u>
<u>\$ 73,021</u>	<u>\$ 3,460</u>	<u>\$ 84,123</u>	<u>\$ 1,364,624</u>	<u>\$ 1,909,402</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
All Discretely Presented Component Units

**Reconciliation of Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2012**

Total net changes in fund balances at December 31, 2012 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 149,733
The change in net assets reported for governmental activities in the statement of activities is different because		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 116,713	
Depreciation expense for the year ended December 31, 2012	<u>(115,369)</u>	1,344
Add Excess of compensated absences used over compensated absences earned		4,953
Governmental funds report bonded debt repayments as expenditures. However, those expenditures do not appear in the statement of activities since the payments are applied against the bond payable balance on the statement of net position		80,000
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		<u>1,066</u>
Total changes in net position at December 31, 2012 per Statement of Activities		<u>\$ 237,096</u>

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Component Units
Workforce Investment Board

Combining Program Balance Sheets
December 31, 2012

	<u>WIA</u>	<u>Contracts</u>	<u>Total</u>
ASSETS AND OTHER DEBITS			
Cash	\$ 8,481	\$ 72,023	\$ 80,504
Receivables	112,944	998	113,942
Equipment	1,546	-	1,546
Other debits.			
Amount to be provided for general long-term debt obligations	<u>5,301</u>	<u>-</u>	<u>5,301</u>
Total assets	<u>\$128,272</u>	<u>\$ 73,021</u>	<u>\$201,293</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities			
Accounts payable	\$ 121,425	\$ -	\$ 121,425
Compensated absences	<u>5,301</u>	<u>-</u>	<u>5,301</u>
Total liabilities	<u>126,726</u>	<u>-</u>	<u>126,726</u>
Fund equity and other credits			
Investment in general fixed assets	1,546	-	1,546
Fund balances	<u>-</u>	<u>73,021</u>	<u>73,021</u>
Total fund equity and other credits	<u>1,546</u>	<u>73,021</u>	<u>74,567</u>
Total liabilities, equity and other credits	<u>\$128,272</u>	<u>\$ 73,021</u>	<u>\$201,293</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Component Units
Workforce Investment Board

Combining Program Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 2012

	<u>WIA</u>	<u>Contracts</u>	<u>Total</u>
Revenues			
Intergovernmental -			
Federal grants	\$ 3,797,446	\$ -	\$ 3,797,446
State grants	<u>-</u>	<u>10,743</u>	<u>10,743</u>
Total revenues	<u>3,797,446</u>	<u>10,743</u>	<u>3,808,189</u>
Expenditures			
General government -			
Finance and administrative	295,233	-	295,233
Education	<u>3,502,213</u>	<u>8,624</u>	<u>3,510,837</u>
Total expenditures	<u>3,797,446</u>	<u>8,624</u>	<u>3,806,070</u>
Excess of revenues over expenditures	-	2,119	2,119
Fund balance, beginning	<u>-</u>	<u>70,902</u>	<u>70,902</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 73,021</u>	<u>\$ 73,021</u>

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION**



Darnall, Sikes, Gardes Frederick.

(A Corporation of Certified Public Accountants)

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable William K "Bill" Fontenot, President
and Members of the Parish Council
St. Landry Parish Government
Opelousas, Louisiana

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We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St Landry Parish Government, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise St Landry Parish Government's basic financial statements, and have issued our report thereon dated June 17, 2013

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Landry Parish Government's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St Landry Parish Government's internal control Accordingly, we do not express an opinion on the effectiveness of St Landry Parish Government's internal control

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Parish Government's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 12-1 and 12-2.

Response to Findings

St. Landry Parish Government's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. St. Landry Parish Government's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Dannall, Sikes, Gaudin & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 17, 2013



**Darnall, Sikes,
Gardes Frederick.**

(A Corporation of Certified Public Accountants)

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**Independent Auditor's Report on Compliance for each Major Program
And on Internal Control over Compliance
Required by OMB Circular A-133**

The Honorable William K "Bill" Fontenot, President
and Members of the Parish Council
St Landry Parish Government
Opelousas, Louisiana

Report on Compliance for Each Major Federal Program

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We have audited St Landry Parish Government's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of St Landry Parish Government's major federal programs for the year ended December 31, 2012. St Landry Parish Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of St Landry Parish Government's major federal programs based on our audit of the types of compliance requirements referred to above We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred An audit includes examining, on a test basis, evidence about St Landry Parish Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of St. Landry Parish Government's compliance.

Opinion on Each Major Federal Program

In our opinion, St. Landry Parish Government, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of St. Landry Parish Government, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered St. Landry Parish Government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of St. Landry Parish Government's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Dannall, Sikes, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 17, 2013

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs
Year ended December 31, 2012

Section I Internal Control and Compliance Material to the Financial Statements

11-1 Miscodings

This issue has been resolved

11-2 Budget Variance

See current year finding 12-2

11-3 Interfund Transfers

This issue has been resolved

11-4 Budget Adoption

See current year finding 12-1

11-5 Qualifications and Training

This issue has been resolved.

11-6 Undocumented Expenditures

This issue has been resolved

11-7 Capital Improvement Budget

This issue has been resolved

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2012

Section III Management Letter

This section is not applicable for the year ended December 31, 2012

St Landry Parish Government
Opelousas, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2012

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

An unqualified opinion has been expressed on the primary government's governmental activities and each major fund financial statements as of and for the year ended December 31, 2012

Due to the omission of the financial data of certain legally separate component units of the St. Landry Parish Government, we have expressed an adverse opinion on the aggregate discretely presented component units' opinion unit

Significant Deficiencies - Financial Reporting

There were no significant deficiencies in internal control over financial reporting disclosed during the audit of the financial statements

Material Noncompliance - Financial Reporting

There were two instances of noncompliance material to the financial statements disclosed during the audit of the financial statements which are shown as items 12-1 and 12-2 in Section II

FEDERAL AWARDS

Auditor's Report - Major Programs

In our opinion, the St Landry Parish Government, complied, in all material respects, with the requirements that are applicable to each of its major federal programs for the year ended December 31, 2012

Major Program - Identification

St Landry Parish Government had the following programs, at December 31, 2012, tested as major programs

<u>Program Name</u>	<u>CFDA Number</u>
Title WIA -	
Adult	17 258
Youth	17.259
Dislocated Worker	17 260
NEG - Gustave	12 260
NEG - Oilspill	17 260
NEG - Isaac	17 277
ARRA - Public Transportation Operating Assistance	20 509
Energy Efficiency (EECBG)	81 128

St Landry Parish Government
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2012

Section I Summary of Auditor's Results (Continued)

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended December 31, 2012

Low-Risk Auditee

St Landry Parish Government is considered a low-risk auditee for the year ended December 31, 2012

Significant Deficiencies - Major Programs

There were no significant deficiencies or material weaknesses in internal control over compliance over the major program disclosed during the audit of the financial statements

Finding Related to Federal Programs

There were no instances of material noncompliance disclosed during the audit relating to federal programs for the year ended December 31, 2012

Section II Findings Relating to an Audit in Accordance With *Government Auditing Standards*

12-1 Budget Adoption

Finding.

Louisiana Revised Statute (R S 39 1309A (2)) states that all action necessary to adopt and otherwise finalize and implement the proposed budget for a parish shall be taken in open meeting and completed prior to the thirtieth day of the fiscal year for which the budget is to be applicable

Cause

The Parish failed to adopt a budget in a timely manner for the 2012 fiscal year

Effect

The Parish Government is not in compliance with the Louisiana Governmental Budget Act as it relates to requirements of R S 39 1309A(2)

Recommendation

Management should insure that the Parish budget document is adopted and finalized prior to the thirtieth day of the fiscal year for which the budget is to be applicable in accordance with Louisiana R S 39 1309A(2)

St Landry Parish Government
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2012

12-2 Budget Variance

Finding

General Fund had actual expenditures and other uses that exceeded total budgeted expenditures and other uses by more than five percent Louisiana R S 39 1307 requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed or actual revenues and other sources fall below budgeted amounts by five percent or more (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less).

Cause

Certain financial information obtained from 3rd parties regarding court revenues and expenditures were not received prior to the budget adoption

Effect

Inaccurate budgeting counters fiscal responsibility

Recommendation

Revenues and expenditures should be monitored according to Louisiana R S 39 1311 in order to effectively advise the governing authority of any five percent variances as described in Louisiana R S 39 1307

Section III

Findings and Questioned Costs Relating to Federal Programs

There were no instances of material noncompliance or questioned costs related to federal programs disclosed during the audit of the financial statements

St Landry Parish Government
Opelousas, Louisiana

Management's Corrective Action Plan
Year Ended December 31, 2012

Section I Internal Control and Compliance Material to the Financial Statement

12-1 Budget Adoption

Response

Administration will continue to give budget to Council in a timely manner We will encourage the Parish Council to adopt the budget within state law guidelines.

12-2 Budget Variance

Response

Procedures will be implemented to insure necessary information is obtained prior to preparation of the budget

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2012

Section III Management Letter

This section not applicable for the year ended December 31, 2012

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2012

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Subrecipients</u>
PRIMARY GOVERNMENT -			
U S DEPARTMENT OF HOMELAND SECURITY			
Passed through the Department of the Military, Office of Homeland Security and Emergency Preparedness of the State of Louisiana			
State Homeland Security Program (SHGP)	97 067	\$ 244,865	\$ -
Emergency Management Performance Grants (EMPG)	97 042	<u>46,993</u>	<u>-</u>
		<u>291,858</u>	<u>-</u>
U S DEPARTMENT OF TRANSPORTATION			
Passed through the Federal Aviation Administration Airport Improvement Program	20 106	<u>16,111</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through the Department of Transportation & Development Public Transportation Section			
ARRA - Public Transportation Operating Assistance Program for the Non-urbanized area of St Landry Parish	20 509	<u>146,477</u>	<u>-</u>
U S DEPARTMENT OF ENERGY			
Passed through the Louisiana Department of Energy ARRA-Energy Efficiency and Conservation Block Grant	81 128	<u>117,798</u>	<u>-</u>
U S DEPARTMENT HOUSING AND URBAN DEVELOPMENT			
Passed through the State of Louisiana Division of Administration			
Community Development Block Grant - Plaisance Water System	14 228	26,469	
Community Development Block Grant - Streets	14 228	533,136	
Community Development Block Grant - Disaster Recovery	14 228	<u>1,551,421</u>	<u>-</u>
		<u>2,111,026</u>	<u>-</u>
Total primary government		<u>\$ 2,683,270</u>	<u>\$ -</u>

(Continued)

ST LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2012

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Subrecipients</u>
COMPONENT UNITS -			
WORKFORCE INVESTMENT BOARD			
U S DEPARTMENT OF LABOR			
Passed through Louisiana Department of Labor -			
Workforce Investment Act			
Adult	17 258	\$ 1,154,028	\$ -
Youth	17 259	1,121,238	-
Dislocated worker	17 260	683,414	-
NEG - Hurricane Gustav	17 260	1,404	-
NEG - Oil Spill	17 260	829,048	-
NEG - Hurricane Isaac	17 277	<u>8,314</u>	<u>-</u>
		<u>3,797,446</u>	<u>-</u>
Total Workforce Investment Board		<u>3,797,446</u>	<u>-</u>
Total component units		<u>3,797,446</u>	<u>-</u>
Total		<u>\$ 6,480,716</u>	<u>\$ -</u>

NOTE 1 BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of the St Landry Parish Government and the discretely presented component units and is presented on the same basis of accounting as described in Note 1 to the financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.